MYSORE ACCOUNT CODE.

VOLUME I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

Introductory Notes.

The rules contained in Vol. I of this Code describe primarily the procedure which should be followed by Government servants in paying money into treasuries, in receiving such moneys and granting receipts for them and in withdrawing funds from the public account for expenditure. They describe also the financial rules of the Government pertaining to subjects dealt with in the Code and the rules pertaining to audit and accounts which should be followed by all officers dealing with the treasuries.

CHAPTER I.—GENERAL PRINCIPLES AND RULES.

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Receipt of Money.

1. All transactions to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all moneys received should be paid in full without undue delay into a Government Treasury, to be credited to the appropriate account and made part of the general treasury balance. The appropriation of departmental receipts to departmental expenditure, except when specially authorised, is strictly prohibited.

This rule is relaxed—

(a) In regard to moneys received on account of the service of summons, diet money of witnesses, etc., in civil cases.

and (b) in cases covered by the rules in other authorised codes.

2. Departmental receipts may ordinarily be realised in legal tender coin or currency notes only. Government of India Currency Notes of the denominations of Re. 1, Rs. 2½, 5, 10, 50 and 100 which are designated universal currency notes, may be received by all Government Officers in payment of Government dues or in settlement of other transactions, irrespective of the circles from which the notes may have been issued; but notes of higher denominations can be received only if they are of the Madras Circle. Currency notes, if any, of the denomination of Rs. 20 the issue of which was stopped should, if received, be treated by Government Officers like universal notes.

1. Care should be taken to see that the Currency Notes received are such that their value can be realized without any expenditure to the State in accordance with the rules prescribed by the Government of India in their Notification No. 3201, F., dated the 24th November 1921. Doubtful notes should on no account be accepted.

2. For the acceptance of cheques on banks see Article 6.

3. Officers of Government receiving money on behalf of Government must give the payer a receipt in Form 1.

4. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account or be received at all except under ordinary rules.

1. If, for special reasons, Government direct the cash chest of any department, such as, Judicial and Public Works, to be lodged in the treasury for safe custody, a register shall be kept in the treasury, in which the receipt and return of the chests should be duly acknowledged. The key or keys of the chest must not be kept by the treasury. Such chests should be under proper lock and seal or otherwise properly secured by the officers concerned so that the responsibility of the treasury is limited to the box or packet and does not extend to its contents; and such chests should not be allowed at any one time to remain in charge of the treasury for a longer period than three months. When they are so allowed to remain, the officers should be requested to withdraw them, and if they fail to do so, the matter should be reported to Government. (*G. O. No.* 6193-202—*R. F.* 185-92, *dated* 31*st October* 1892.)

2. Chests or boxes containing valuable properties and securities belonging to wards may be deposited under the orders of the Court in the Government treasuries for safe custody till the wards come of age or till the Court orders their withdrawal. The chests or boxes required to be deposited at Bangalore may be kept with the Bank of Mysore and in other places, Government Treasuries will accept the deposit on payment of a fee of one rupee a month for each chest or box. (*G. O. No. Fl.* 6352-3---*G. F.* 99-18-4, *dated* 27*th May* 1919.)

3. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received for safe custody at the discretion of the Deputy Commissioner, Treasury Department.

4. In case of money arriving from a distance too late in the day for examination, it may be kept in sealed bags under double locks but only until the following day, the fact being recorded in the register mentioned above.

5. Detailed rules regarding the receipt of departmental cash chests, etc., in the treasury for safe custody and the registers to be maintained in this connection are given in Appendix I.

5. Any person paying money into a Government Treasury will present with it a memorandum (challan) in duplicate (Form 2) which will show distinctly the nature of the payment, the person or officer on whose account it is made and the head of account in the Treasury accounts to which the amount has to be credited, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer, except receipts for money paid for service stamps, which should always be signed by the Treasury Officer.

1. Challan forms printed in both Kannada and English should be supplied by the Treasury. One copy will be returned to the tenderer duly signed as a receipt, and the other retained in the treasury for record.

2. Duplicate chalans are not required when remittances are made to a treasury for obtaining Remittance Transfer Receipts; or when such remittances are accompanied by Remittance or Pass Books in which the Treasury Officer is required to acknowledge receipt of the remittance.

Exception.—Duplicate challans may however be received in the treasury in cases of amounts tendered by the Agricultural Department.

3. Special challan forms prescribed for particular receipts, such as, Land Revenue, Income-tax, Agricultural receipts, Land Improvement Loans, Excise Revenue and Savings Bank Deposits, should be used when such sums are credited.

4. Receipts should bear the name of the treasury and be stamped with the treasury stamp (seal). It should distinctly show the date of issue, the designation of the officer granting it and the head of account to which the amount was credited.

5. Receipts given by a Taluk Treasury should be signed by the Shroff, the Nagadi Gumasta and the Sheristadar or the Amildar.

6. In the case of remittance, by Money Orders, of fees levied in schools situated at a distance from the Treasury, the Money Order coupon, which contains full details of remittances, will be the challan in support of the credit and a separate challan is not necessary.

6. Cheques on banks which the Bank of Mysore, Bangalore, and the Imperial Bank of India, Bangalore, will accept, will be accepted in payment of Government dues, or in settlement of other transactions. As however, Government cannot admit that payment has been received until the cheques are cleared, final receipts will not be granted when cheques are tendered in lieu of cash. A receipt for the actual cheque only will be given in the first instance, but if the person making payment in this manner so desires, a formal payment receipt will be sent by post to his address after the cheque has been cleared.

1. The Bank of Mysore will accept and clear at par only cheques drawn upon it and its branches, and the Imperial Bank of India, Bangalore, the cheques drawn on the following Banks :—

(1) The Imperial Bank of India, Madras.
(2) Do do Bangalore.
(3) The National Bank of India, Ltd., Madras.
(4) The Chartered Bank of India, Australia and China, Madras.
(5) The Mercantile Bank, Madras.
(6) The Indian Bank, Madras.
(7) The Tata Industrial Bank, Madras.
(8) The Bangalore Bank, Ltd., Bangalore.
(9) Sowcars in Bangalore.
(10) Bangalore City and Central Co-operative Banks.

2. Cheques on the Imperial Bank of India, Bombay, and other recognised Banks may, however, under exceptional circumstances, be accepted on the responsibility of the officer receiving them, but credit in Government accounts will be afforded for the net amount realised after deducting the cost of remittance to Bombay in the case of the former and the discount that may be charged by the local Banks in the case of the latter.

3. In the event of such a cheque being dishonoured by the bank on which it is drawn on presentation, the fact will be intimated as soon as possible to the tenderer, but Government cannot accept any liability for loss or damage which may possibly occur as a result of delay in intimating that the cheque has been dishonoured. Cheques should, as far as possible, not therefore be accepted from persons whose cheques had been previously dishonoured.

4. When Government dues which have to be paid by certain fixed dates are paid by cheques, persons so making such payments should, to avoid the risk of its not being eventually accepted, take precautions to ensure that their cheques reach the treasury some days before the date on which the payment is to be made, so as to enable it to get the cheque cleared before the due date. Cheques received which cannot be realised on or before the last day of payment of Government dues are liable to be refused and those received later will not be accepted.

7. Cheques received by Government Officers as laid down in the preceding Article will be forwarded to the District Treasury to which they usually make remittances endorsed in favour of the officer in charge of the treasury accompanied by a Challan in Form 3.

In the challan all the particulars relating to the cheques sent should be filled in, by the remitting office.

The District Treasury Officer will acknowledge the receipt of the cheques and intimate the date of clearance and the amount credited to Government account, the charges incurred, if any, in clearing, and in case of any of the cheques having been dishonoured, particulars of such dishonoured cheques.

NOTE.—No cheques should be sent to the Comptroller direct for realisation. Cheques so sent are liable to be returned.

No. 1.

Page 5, Article 8.

Insert the words "**and annas**" between the words "**Pies**" and "**in**" in the Sectional heading.

After Article 8, insert the following as Article 8 A:—

"**8A.** In payments to be made to contractors for work done, supplies received, or services rendered, fractions of a rupee in the totals of bills amounting to Rs. 25 or more, will be rounded to the nearest rupee, *i.e.*, fractions of less than half a rupee will be disregarded, and half a rupee and over taken as a rupee. The totals of bills less than Rs. 25 will be rounded to the nearest anna only. In all agreements with contractors a specific condition as to rounding of payments as above may be inserted.

This applies to all departments of Government, and to all Local Bodies and Municipalities."

(G. O. No. Fl. 4683—G. F. 85-25-2, dated the 18th February 1926.)

(M. C. A. C., Vol. I, 2nd Edition, No. 1, dated the 23rd October 1926.)

Elimination of pies in Government Accounts.

8. In respect of the transactions of Government, whether of receipt or of payment, pies should be omitted, as far as possible, the calculation of individual claims being made to the nearest anna (fractions below half an anna being omitted and half an anna and over being reckoned as one anna) and the following rules observed:—

(*a*) In the case of recoveries of amounts held under objection, care should be taken to see that the amounts are calculated to the nearest anna.

(*b*) As regards advances to be recovered in instalments, the instalment should be so fixed as to be always in annas, the difference if any, being adjusted in the last instalment to be recovered..

(*c*) In the case of receipt and repayment of deposits the same rule should be observed except in cases of repayment of old deposits which may include pies.

(*d*) In respect. however. of rates to be fixed at which payments are to be made either for services rendered or for supplies made, pies should not be omitted, though in the total amount payable to the parties, fractions of an anna will be omitted as prescribed above.

(*e*) The procedure of omitting pies will not, however, apply to the following cases:—

- (i) Demands realisable under any law or rules thereunder. which definitely require calculations in pies, *e.g.*, Interest due to Government on arrears of Revenue, Recovery and Refund of Local, Railway and other cesses.
- (ii) Transactions relating to a fund head, *e.g.*, State Life Insurance, Local Funds, Muzrai Funds, *etc.*
- (iii) Payments falling due under any law or under contracts entered into before the introduction of this rule, *e.g.*, Interest payable on State Loan Bonds, Pensions fixed prior to the issue of this rule.
- (iv) Remuneration payable to Copyists and Examiners.

NOTE.—In the case of pies occurring in the Life Insurance and other deductions which are made from salary and other bills, there is no objection to the inclusion of pies in the net claim of the bill. (*G. O. No. Fl.* 5301-64—*G. F.* 204-23-1, *dated* 26*th March* 1924 *and Financial Secretary's endorsement No. Fl.* 952, *dated* 15*th August* 1924 *and Fl.* 4480, *dated* 6th February 1925.)

Check of Receipts.

9. It is ordinarily the duty of the Revenue Department concerned and not of the Account Department, to see that the dues of Government are regularly paid into the treasury. Detailed rules are given in Chapter II.

Payment of Money.

10.† (*a*) A Treasury Officer has no general authority to deal with demands presented at the treasury, his authority to make payments being strictly limited to the rules in the Account Code. If a demand of any kind is presented at a treasury, which is not provided for by the rules in the Code, or is not covered by a special or general order received from the Account Office, the duty of the Treasury Officer is to decline payment for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a special payment, unless it is an express order to *him* to make the payment; and even such special orders should, in the absence of urgency, be sent through the Comptroller.

NOTE.—This rule does not authorise the Treasury Officer to refuse payment of bills, which do not comply with the provisions of certain articles of this Code, requiring that sanctions to certain specified charges should be quoted on the bills, when the omission to comply with those provisions is due to the fact that the necessary sanction has not been obtained. The responsibility for incurring such unsanctioned charges rests with the drawing officer, and the Treasury Officer is not empowered to refuse the payment of such bills on the ground that the charges have not been sanctioned.

(*b*) Treasury Officers may pay on the authority of the signing or countersigning officers without any special instruction from the Comptroller, the following:—

(1) Establishment bills in respect of all old establishments irrespective of any additions and alterations that may have occurred in such establishments;

NOTE.—The Comptroller will not intimate to treasuries, changes in the scale of establishment, such as, additions or reductions nor will he issue instructions to the treasury for the payment of the above claims.

(2) Contingent and travelling allowance bills of all old establishments;

(3) Bills for grants-in-aid or scholarships in the Educational Department signed or countersigned by the officers of the Educational Department:

(4) Advances sanctioned to Government officers, whether for their personal use or for public purposes, which are drawn on bills signed or countersigned by a gazetted officer to which the original sanctioning order is attached;

NOTE.—When an advance is drawn in more than one instalment, it is enough if the number and date of the order, sanctioning the advance, already attached to the first bill, are quoted in the receipt on which second and subsequent instalments are drawn. The Treasury Officer should see that such reference is given before paying such advances.

(5) Loans and advances to private persons granted under general rules, such as, Land Improvement or Takavi Loans when the original sanctioning order accompanies the bill.

(*c*) In the cases noted below, the treasuries will make payments only on the authority of intimation issued by the Comptroller,—

(1) Special charges such as special advances, special loans, etc., sanctioned in favour of a private individual by Government or the head of a department.

(2) Changes in the pay of gazetted and other officers who draw separate bills for their own salaries.

(3) Establishment and contingent bills of newly opened offices.

11. (*a*) No claim against Government not preferred within six months of its becoming due can be paid without the sanction of the Comptroller.

NOTE 1.—This rule does not apply to payments on account of pensions, which are governed by special rules in the Mysore Service Regulations.

NOTE 2.—The period of six months referred to in this article, should be reckoned in the case of acting allowances, from the date of receipt of the order sanctioning the promotions, if that allowance is due for a past completed month or months, otherwise, from the following pay day; in the case of leave allowances, from the date of order granting the leave, and in other cases, from the date on which a claim became due to the date of its presentation at the treasury.

NOTE 3.—Claims of Government against Railways for overcharges and claims of Railways against Government for undercharges will be recognized and admitted, if the claims are preferred within six months :—

(*i*) In the case of cash payment—from the date of payment.

(*ii*) In the case of warrants and credit notes—from the date of presentation of a bill by the Railway administration. (*G. O. No. Fl.* 7800—*G. F.* 212-17-5, *dated* 17*th June* 1918.)

NOTE 4.—A claim for an amount of fine deducted from a pay bill by the head of an office and subsequently excused by him may, if it is preferred within six months, be paid without the sanction of the Comptroller, just as withheld pay claimed within six months of its becoming due.

NOTE 5.—A bill pre-audited or passed by the Comptroller and enfaced for payment at a treasury should not be paid, if it is presented at the treasury six months after the date of enfacement. The sanction of the Comptroller in such cases should be renewed.

(*b*) Claims of officers whether gazetted or not, to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding one year cannot be investigated by the Comptroller except under the special orders of Government.

NOTE 1.—The period of one year should be counted only from the date of sanction of increments, etc., by the proper authority.

NOTE 2.—When an order sanctioning investigation under the above clause is issued by Government in any Administrative Department, if necessary, after consultation with the Financial Department, the Comptroller will investigate the claim and pass it, if it can be verified from his audit registers. (*G. O. No. Fl.* 7065-113—*S. & A.* 21-14-137, *dated* 26*th May* 1915.)

NOTE 3.—Every officer authorised to entertain an appeal against the orders of subordinate officers imposing fines, has a right to order the refund of fines collected, provided the refund is made within two years of the imposition of the fine. In other cases, Government sanction is necessary for the refund. (*G. O. No.* 7254-62—R.748, *dated* 21*st October* 1893.)

NOTE 4.—The *potgi* allowance due for a year may be paid by Amildars within 12 months after it becomes due, without the sanction of the Deputy Commissioner and within 24 months, with the sanction of the Deputy Commissioner. Thus the *potgi* for 1923-24 may be paid before the end of 1924-25 without the sanction of the Deputy Commissioner or before the close of 1925-26 with the sanction of the Deputy Commissioner. If the allowances be not claimed within 1925-26, the sanction of Government must be obtained. (*G. O. No.* 5444-53—*Cir.* 85, *dated* 24*th June* 1892.)

NOTE 5.—Heads of Departments are authorised to sanction the investigation of arrear claims of all officers appointed by them. Cases of inordinate delay in passing arrear claims under this article will be brought to the notice of Government by the Comptroller.

(*c*) Delays in payment are opposed to all rules and are highly inconvenient and objectionable. The heads of offices and departments should distinctly understand that the personal claims of officers accruing under the orders of competent authority should be discharged with the least delay possible and that the provisions for entertainment of belated claims made in clause (*a*) and (*b*) above are intended for exceptional cases where from unavoidable causes the speedy settlement of claims is rendered impossible. Every case of deferred claim submitted for the sanction of the Comptroller under clause (*a*) and of Government or the Head of a Department under clause (*b*) should invariably be accompanied by a clear explanation of the necessity for postponing the settlement of the claim and where the postponement was avoidable, also by a report of the names of officers responsible for delay and of the action taken to prevent the recurrence of such cases.

(*d*) All sanctioning authorities should bear in mind the inadvisability and inconvenience of sanctioning claims with retrospective effect as it throws unnecessary burden on the Audit Office and leads to undeserved hardship on the officials concerned. In cases where increments are withheld as a punishment, retrospective effect should not ordinarily be given, as obviously it would defeat the object first aimed at. (*G. O. No. R.* 3362-409—*L. R.* 37-15-64, *dated* 20*th September* 1915.)

(*e*) All increments, permanent or acting promotions and other arrangements involving alterations in the pay of an official should be sanctioned by the superior authorities with the greatest promptitude as soon as the occasion for the same arises. If any such arrangements are not sanctioned within the period of one year from the earliest date on which they could be ordered, they cannot be sanctioned afterwards except with the special sanction of Government which will be accorded only in exceptional cases and on satisfactory explanation being furnished for the delay. (*G. O. No. Fl.* 4280-329-*S. & A.* 2-15-18, *dated* 3*rd March* 1916.)

NOTE.—The Revenue Commissioner is empowered to sanction increments under this article. Cases of inordinate delay will be brought to the notice of Government by the Comptroller. (*G. O. No. R.* 6030-81—*L. R.* 198-17-3, *dated* 18*th November* 1918.)

(*f*) When old claims which cannot be verified from Government records are preferred, the Comptroller will return the papers to the party concerned with a remark to that effect. It will then be the duty of the claimant to submit the claim to Government with independent evidence of a conclusive nature. The Government are quite willing to consider and admit claims against them however old, provided the correctness of the claim can be satisfactorily established. (*G. O. No. Fl.* 3778-823—*S. & A.* 12-11-59, *dated* 12*th March* 1912 *and Financial Secretary's No.* 3286, *dated* 29*th November* 1919.)

(*g*) All bills, whether payable at Bangalore or elsewhere, submitted for Government sanction, are returned by Government with orders, to the office submitting them or to the payees as the case may be, and only copies of the orders sanctioning the bills are sent to the Audit Office. (*G. O. No. Fl.* 2234-83—*G. F.* 15-17-4, *dated* 5*th November* 1917.)

(*h*) No payment may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the estimates and duly sanctioned.

NOTE.—Periodical increments of pay are not provided for in the estimates and are not increases to pay within the meaning of the above clause.

12. The rules laid down in the previous Article do not apply to payments on account of Contingent charges (including supplies and services). The liabilities incurred on account of these charges should be discharged with the greatest promptitude. In the case of payments made out of permanent advance, the amount should be recouped at once as laid down in Articles 96 and 107 and in other cases, the liability discharged at the earliest possible date as provided in Article 207 (*b*). In either case the liability should not be allowed to remain undischarged for over a period of two months nor should it be carried forward as a charge on the grant for the subsequent year. No such claim not preferred within three months of its becoming due can be paid without the sanction of the Comptroller. The delay should be explained to the Comptroller who, if he is not satisfied with the explanation offered, will not pass the claim except with the special sanction of Government. (*Financial Secretary's Letter No. Fl.* 194 *G. F.* 130-24-2, *dated* 19*th March* 1925.)

NOTE.—The claims for Travelling allowance to Non-officials for attending meetings will be dealt with under this Article. (*Financial Secretary's No. Fl.* 2493 *dated* 5*th November* 1925.)

13. Any person having a claim against Government will present his voucher duly receipted and, if necessary, bearing a stamp.

NOTE 1.—Officers receiving stamped documents should invariably see that all stamps affixed to such documents are promptly punched as failure to do so affords scope for fraud and is likely to lead to loss of revenue to Government. (*G. O. No. Fl.* 3020-69—*S. R.* 30-17-2, *dated* 19*th December* 1917.)

NOTE 2.—The disbursing and audit officers should see that receipts on account of partnership firms are signed by one of the partners for and on account of it, as any partner of a partnership firm may receive money on behalf of the firm and give valid receipts therefor. In cases where the Comptroller is unable to satisfy himself that the person giving a receipt is a partner of the firm, he may accept the certificate of the disbursing officer that payment was made to the best of his knowledge to the correct party in the case of obscure firms who have transactions once in a way. In the case of partnership firms having frequent transactions, they should be asked to deposit with the disburser before receiving the first payment, a declaration specifying the names of the partners and countersigned by the Government Registrar of Joint Stock Companies. As a rule, either the officer countersigning the bills or the Audit Officer should in every case satisfy himself that the person who has signed the bill has authority to do so and give a valid receipt. (*G. O. No. Fl.* 7563-612—*G. F.* 237-17-1, *dated* 10*th June* 1918.)

Stamped Receipts.

14. Receipts for all sums exceeding Rs. 20 must be stamped; but the following are exempt:—

(*a*) Receipts given by, or on behalf of Government.

(*b*) Receipts on cheques sufficiently stamped or exempt from stamp duty.

(*c*) Receipts for interest on Government securities.

(*d*) Receipts for withdrawals from Government Savings Bank.

(*e*) Receipts granted by a Railway Company for freight and fares and for incidental charges, such as, loading, unloading, delivery, cranage, haulage, wharfage and demurrage.

(*f*) Receipts for pay and allowances of non-commissioned officers and men of His Highness the Maharaja's troops when serving in such capacity, or for their pensions.

(*g*) Receipts for any payment of money without consideration, such as receipts for grant-in-aid bills and for fees paid to Barristers-at-Law.

(*h*) Receipts granted by or on behalf of, the Mysore Palace. (*Govt. Notification No. Fl.* 234—*S. R.* 4-05-3, *dated* 8*th July* 1905.)

(*i*) Receipts granted by or on behalf of any co-operative society, registered under the Mysore Co-operative Societies Regulation, VII of 1918, or by any officer or member of any such society and relating to the business of such society. (*G. O. No. Fl.* 5134—*B.* 35-05-23, *dated* 16*th February* 1906.)

(*j*) Receipts granted by Presidents of Municipalities to Government departments. (*G. O. No. Fl.* 294-302, *dated* 15*th August* 1902 *and Notification No.* 727, *dated* 6*th November* 1902.)

NOTE.—This exemption applies to receipts granted to Government departments only. Municipal Councils should conform to the provisions of the Stamp Regulation and pass stamped receipts in all cases where stamps should be used. (*G. O. No.* 8665-705—*Ml.* 445-09-4, *dated* 22*nd April* 1911.)

(*k*) Receipts of firms outside Mysore territory when stamped with British Indian stamps.

(*l*) Receipts granted by the Palace when acting on behalf of the Personal Estate Accounts of the members of the Ruling Family. (*G. O. No. Fl.* 4165—*S. R.* 15-09-2, *dated* 19*th February* 1910.)

15. All cheques irrespective of their amount are liable to stamp duty ; but cheques drawn by Government officers on Government account, Remittance Transfer Receipts and Supply Bills are exempt from stamp duty as also cheques issued on Government treasuries by Presidents of Local Boards or Municipalities. (*G. O. No. Fl.* 2877-93—*St.* 19-25-1, *dated* 21*st November* 1925.)

16. The following documents do not come under any of the exemptions mentioned above, but are chargeable with stamp duty under the general rules :—

(*a*) Cheques or receipts other than the receipts mentioned in Article 14 (*e*) drawn by a Railway Company including a Company to which a State Railway has been leased.

NOTE.—This rule applies also to receipts drawn for claims, the adjustment of which is made through an Account current.

(*b*) Cheques or receipts drawn on account of Funds in cases other than those referred to in Articles 14 and 15.

(*c*) Receipts for advances taken by Government officers.

(*d*) ,, for refund or payment of deposits.

(*e*) ,, on acquittance rolls of establishment.

NOTE.—The acquittance roll being for the gross amount of pay, the liability for stamp duty is generally determined with reference to the gross amount of the claim. Stamped receipts should therefore be affixed to bills, the gross amount of which exceeds Rs. 20, even though the net amount after deducting Insurance premia or other sums due to Government, is Rs. 20 or less. (*G. O. No.* 11802-3—*Med.* 264-05-2, *dated* 15*th May* 1906.)

(*f*) Receipts drawn by the Comptroller on account of Charitable Trust Funds or Charitable Endowments in his custody.

17. (*a*) The mere fact that a document received in Mysore is executed outside Mysore does not by itself render it allowable to denote the duty thereon by a stamp of the country of execution. The substance or subject matter of the document has also to be considered. If it relates to property situate, or any matter or thing done or to be done in Mysore, then the duty must be denoted by a Mysore Stamp. (*G. O. No. Fl.* 4960-5003—*S. R.* 108-05-2, *dated* 10*th February* 1906.)

(*b*) Cheques *drawn* by persons in the Mysore State outside the Civil and Military Station, Bangalore, should bear a Mysore Stamp. (*Govt. Notification No. Fl.* 1820—*S. R.* 36-11-3, *dated* 1*st November* 1911.)

If cheques drawn by such persons bear a Civil and Military Station stamp, they should be treated as unstamped and as such should not be accepted in treasuries and by officers receiving money on behalf of Government. (*G. O. No. Fl.* 4183-229—*S. R.* 62-17-5, *dated* 11*th February* 1918.)

Preparation and Form of Vouchers.

18. The following general instructions regarding the preparation and form of vouchers should be observed :—

(*a*) Vouchers should, as far as possible, be in printed forms in English or Kannada. Where no special form is prescribed, Form 4 (payees' receipt) should be used.

(*b*) When the use of a voucher in any other language is unavoidable, a brief abstract should be endorsed in English or Kannada under the signature of the preferring officer stating the amount, the name of the payee and the nature of the payment.

(*c*) All vouchers must be filled in and signed in ink.

(*d*) The amount of each voucher should, as far as whole rupees are concerned, be always written in words as well as in figures. The amount of annas and pies may, however, be written in figures after the words stating the number of rupees ; but in case of there being no annas or pies, the word ' only,' should be inserted after the number of whole rupees and care should be taken to have no

No. 2.

Page 12, Article 18.

Insert the words "(black or blue black)" after the word 'ink' in Clause (c).

(*G. O. No. G. 9402-58—G. M. 176-25·1, dated 22nd May 1926.*)

(M. C. A. C., Vol. I, 2nd Edition, No. 2, dated the 23rd October 1926.)

space for interpolation, as in the following examples—" Rupees twenty-six only," " Rupees twenty-five, $\frac{4}{11}$."

(*e*) All corrections and alterations in the total of a voucher should be attested by the dated initials of the person signing the receipt, as many times, as such corrections and alterations are made; any in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payment of such voucher should be refused by the Treasury Officer and a fresh voucher called for.

(*f*) Except when specifically ordered by the Comptroller otherwise, charges against *two major heads* should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as, entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of the allowances even, if belonging to two or more major heads of account should be drawn on a single bill, if they are chargeable wholly to the revenues of the State.

(*g*) Unless the Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of by the head of an office although in the absence of the latter the clerk be in the habit of signing letters for him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. Signatures in vernacular other than Kannada must always be transliterated.

NOTE.—The head of an office may authorise any Gazetted Officer serving under him to sign bill, voucher or order for him communicating the name and the specimen signature of the officer to the treasury. This will not, however, relieve the head of the office, in any way, of his responsibility for accuracy of the bill or for the disposal of the money received in payment. (*Financial Secretary's letter No. Fl.* 4850—*G. F.* 130-A—24-2, *dated* 26*th February* 1925.)

(*h*) When any kind of bill is prepared in duplicate or triplicate, only one copy should be signed or countersigned in full, the other copy or copies being initialled.

(*i*) When the payee sends a messenger to receive payment of a voucher, the signature of the messenger or his thumb impression, if illiterate, should also be taken on the voucher as a proof of the messenger having actually received the money on behalf of the payee.

(*j*) Bills requiring *previous* countersignature or any certificates should be returned unpaid, if presented without such countersignature or certificates.

(*k*) When bills are presented on account of charges incurred under any special orders, the orders sanctioning the charge should be quoted. Copies of sanctions accompanying a bill must be duly certified by a responsible officer, not by a clerk.

(*l*) The authority under which deductions are made in a bill should be quoted.

(*m*) Dates of payment should when possible be noted by payees in their acknowledgments in sub-vouchers, acquittance rolls, etc. If for any reason, such as illiteracy or the presentation of receipts in anticipation of payment under Article 13, it is not possible for dates of payment to be noted by the payees, the dates of actual payment should be noted by disbursing officers on the documents under their initials, either separately for each payment or by groups as may be found convenient.

(*n*) In cases in which the endorsement on a bill is unauthorised, incomplete or otherwise irregular, the treasury officer should refuse payment of the bill and return it to the person with a memorandum explaining why payment is refused.

Doubtful Claims.

19. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Comptroller.

Nor may he undertake correspondence for an officer making a claim to any special allowance but will request him to address the Comptroller either direct or through his own official superior.

20. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged. Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 18. The Treasury Officer must have sufficient information as to the nature of every payment he is making and is without excuse if he accepts a voucher which does not formally record that information.

1. In the case of establishment bills, the Treasury Officer should see that the arithmetical computations are correct, that the drawer of the bill is an officer of Government who has been hitherto drawing such bills or that he has been specially authorised by the Comptroller to draw such bills and that it is countersigned by the proper officer, in cases where such countersignature is required under any rule or practice.

2. The Treasury Officer, before paying a bill of a gazetted officer, must see that the deductions, if any, on account of insurance, etc., and those required to be made by the Comptroller or other authority have been made.

3. Treasury Officers, when cashing bills for Officers at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts, if any, issued and any deductions or alterations that may have been made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or transfer receipts delivered to him, and when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended :—

		Rs.	Rs.
Bill presented for salary, etc.		..	000
,, Contingencies		..	000
,, Sundries		..	000
Total	..	..	000
Paid in cash ..	..	000	..
,, transfer receipts ..	..	000	..
Total	..	000	..
* Deduction (if any)	..	..	..

(Explanation *).

Signature of Messenger...

Treasury Officer.

4. Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by him to be given to the presenter.

Pre-audit of Bills at Bangalore.

21. All salary, establishment, travelling allowance, contingent and other bills payable at Bangalore are subject to pre-audit by the Comptroller to whom they should be sent.

1. In acknowledgment of their receipt, the Comptroller will issue *tokens* which should be carefully kept and surrendered when the amount of the bill will be passed for payment at the State Huzur Treasury either in cash or by issue of a cheque on Banks, as the case may be. Whenever payment by a cheque is desired, the bills should be receipted by the drawers with receipt stamps affixed wherever necessary.

2. If bills payable in cash are presented at the Account Office before 1 P.M., they will, as far as possible, be audited and passed for payment the same day. As bills passed for payment are made over to persons surrendering tokens, drawers should depute reliable messengers for receiving the bills.

3. The Comptroller authorises payment of bills, payable at district and taluk treasuries, which are for any reason pre-audited by him.

4. Pre-audit cheques are current only till the end of the month following that in which they are issued. If a pre-audit cheque is presented for payment after the expiry of the period of its currency, the Bank on which it is drawn will refuse to pay it and will require its being returned to the Account Office for renewal.

5. If so desired, the Officer in charge of the State Huzur Treasury will issue a cheque on the Bank of Mysore, Bangalore, or the Imperial Bank of India, Bangalore, for any bill submitted for pre-audit and payment at Bangalore, whether to a Government Officer, a private person or a firm.

6. The system of pre-audit does not apply to payment at the State Huzur Treasury, Bangalore, on account of Pensions, Remittance transfer receipts, Supply bills, Deposits—revenue, judicial and personal-Savings banks, Advances to Government officers, Income-tax and Stamp refunds and Cheques of departmental officers. These will be paid by the treasury on its own authority without being pre-audited. Bills for advance of pay on transfer, to Gazetted Officers at Bangalore are however subject to pre-audit.

Issue of Duplicates or Copies of Documents.

22. (*a*) No Government Officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill passed for payment at a treasury but lost before being cashed, or in the case of a deposit repayment voucher lost before payment at a treasury, the officer who drew the original bill or voucher should ascertain from the treasury, that payment has not been made on the original before he issues a duplicate, which should bear distinctly on its face the word ' duplicate ' written in red ink.

(*b*) When a pre-audit cheque issued by the Officer in charge of the State Huzur Treasury is lost before payment and a duplicate is required, a guarantee in the following form should be furnished by the person in whose favour the cheque was originally issued and an application made to the Officer in charge of the State Huzur Treasury for the issue of a duplicate cheque :—

" I do hereby guarantee to make good to Government the sum of Rs...
being the amount of the cheque bearing No..................and dated...................... due to......................
in case a double payment is made in consequence of the loss of the original cheque, a duplicate thereof being issued at my request."

The bank will see that the payment of the cheque originally issued is thereafter stopped.

Responsibility for Overcharges.

23. The responsibility of drawers and payers of bills is as follows :—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses, will be restricted to responsible officers and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers, and which brings them under a liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without pre-audit will be responsible for checking any palpable errors and in the case of change of office or of rate of salary of gazetted officers, for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and failing recovery from him, the overcharge will be recoverd from the Treasury Officer or the countersigning officer, only in the event of culpable negligence in either of them.

NOTE 1.—The Treasury Officer is required under the above ruling to examine the accuracy of the arithmetical computations in a bill.

NOTE 2.—Besides Gazetted Officers, many classes of Non-gazetted Officers exercise the privilege of drawing bills. A list of such officers is given in Appendix II.

Check of Charges.

24. Every charge comes up for audit or disposal by the Comptroller, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the officer concerned ; and if anything more is due (unless the amount be insignificant), informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper.

Audit Objections and Recoveries.

25. Objections and orders which arise out of the examination, by the Comptroller, of the Treasury and Departmental Accounts are communicated to the Treasury Officer or the Departmental officer by letters, audit memoranda or periodical objection statements. To these the earliest attention should be given, and the Officer concerned should return individual objection slips or audit memoranda within a week and objection statements or audit memoranda containing several items within a fortnight of their receipt or send a letter explaining the cause of delay.

1. The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be extracted for subsequent explanation.

2. The names of officers who keep the objections for which they are responsible unremedied for more than three months will be reported to Government by the Comptroller (*G. O. No.* 981-1026---*G. F.* 408-06-13, *dated* 1*st September* 1911.)

3. It is the duty of every officer to see to the prompt adjustment of advances and items under objection outstanding against him in the books of the Audit Office. If owing to delay in dealing with the matter, any amounts become unadjustable, they will be recovered *pro rata* from all the officers during whose time they remained under objection. Cases in which adjustments of advances are unduly delayed will be reported to Government. (*G. O. No. Fl.* 3302-51—*G. F.* 22-15-33, *dated* 5*th January* 1918.)

26. When the Comptroller disallows a payment or an allowance as unauthorised, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Comptroller authorises the payment to be resumed; that no warning slip has been received by the officer retrenched, or that being received, it has been answered, are facts with which the Treasury Officer has no concern. The Comptroller is responsible for seeing that Treasury Officers carry out his instructions. His objection must prevail absolutely and immediately over every authority under the Government. (*G. O. No. Fl.* 981-1026—*G. F.* 408-06-13, *dated* 1*st September* 1911.)

1. If an officer, from whom a recovery is ordered, has meantime been transferred to another district, the Treasury Officer, should without delay, pass on the order of recovery to the other treasury.

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Comptroller or the officer placed under retrenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

3. Recoveries are not ordinarily made at a rate exceeding one-third of salary unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

4. A register should be maintained at the treasury and in every office for recording all retrenchments ordered by the Account Office. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the over-payment, and the date and manner of adjustment.

5. The recovery of a sum retrenched from a salary or pay bill need only be made from the next salary or pay bill and of a sum retrenched from a travelling allowance bill from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from salary or pay bill when the officer does not, within a month, present a travelling allowance claim from which they can be recovered.

Page 19, Article 29.

Insert the following as "Note 1" treating the existing note as Note 2:—

"*Note* 1.—The cross entry is not necessary if the amount in words is typed perforated by a special cheque-writing machine."

(M. C. A. C. Vol. I, 2nd Edition No. 13, dated 4-10-27)

Cheques.

27. Cheque books required by Disbursing Officers authorised to draw on treasuries, should be obtained by them from the Comptroller, on a requsition signed by the Disbursing Officer himself.

28. A separate cheque book should be used for each treasury (District or Taluk). and the drawing officer should notify to the treasury the number of the cheque book which from time to time he brings into use and the number of cheques it contains. Each cheque book must be kept under lock and key in the personal custody of the drawing officer, who, when relieved, should take a receipt for the correct number of cheques made over to the relieving officer.

29. All cheques should have written across them in words, at right angles to the type, a sum a little in excess of that for which, they are granted : thus " under thirty rupees " will mean that the cheque is for a sum not less than Rs. 20, but less than Rs. 30 ; and similarly " under eight hundred rupees " will mean that it is for less than Rs. 800, but not less than Rs. 700. No abbreviations such as " eleven hundred " for " one thousand one hundred " should be used. The amount should be written in the manner prescribed for vouchers in Article 18 (d). In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word " one " into " four " by prefixing an *f* and changing the *e* into an *r*, the figure being easily altered to correspond. The word *twenty*, if written carelessly, has also sometimes been changed into *seventy*. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the treasury should examine the words and corresponding figures with special care.

NOTE.—Article 18 (*e*) applies *Mutatis Mutandis* to corrections and alterations in cheques.

30. No advice of the issue of any cheque need be sent to the treasury. As a general rule, cheques should not be issued for a sum less than Rs. 10 unless this is permissible under the provisions of any law or rule. Cheques remain current for three months, counting from the date of issue in the absence of any other specific period.

31. When an Officer is authorised to draw cheques on Taluk Treasuries, he should give notice to the District Treasury Officer, from time to time, of the probable amount of his drawings on each taluk treasury in order that funds may be provided as far as possible. Cheques drawn on Taluk Treasuries should be distinguished by different numbers and letters from those drawn against the District Treasury.

32. (*a*) Every cheque in favour of a Government Officer must be made payable to order only ; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer. Treasury Officers will therefore cash cheques payable to "A.B. or bearer," except when A. B. is a Government servant. If a cheque payable to a person not in Government employ or payable to such a person "or order" is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the payee, and of the completeness of the chain of endorsement by which the payee is the holder of the cheque.

(*b*) Ordinarily a cheque is not cashed by the Treasury Officer unless it is receipted by the payee himself or other person in whose favour it is regularly endorsed for payment. In special cases, when the head of an office is unable himself to receipt cheques payable to his order, owing to his being absent on tour or for other causes. and when he considers that strict compliance with the ordinary rule would cause inconvenience, he may specially authorise in writing a subordinate Gazetted Officer to endorse for him cheques drawn in his favour by his official designation.

(*c*) When a public officer sends a cheque to a treasury not for cash payment, but for credit of its amount in the treasury accounts, he must, before endorsing the same, add the words "Received payment by transfer credit to........". Omission to do this facilitates fraudulent appropriation of money.

33. If a Disbursing Officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the accompanying form. If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk concerned. If the original cheque be presented afterwards, the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped." The Disbursing Officer will enter in his account the original cheque as cancelled and may issue another.

Certified that cheque No. dated for Rs. reported by the (Disbursing Officer) to have been drawn by him on this treasury in favour of has not been paid, and will not be paid if presented hereafter.

...............Treasury.

The...............19 . *Treasury Officer.*

34. Cheques drawn on Government account on a Bank in which Government keeps money should be addressed to the Bank itself and not to any officer thereof, as for instance "Bank of Mysore, Bangalore".

Transactions with Banks.

35. No Government officer may open an account with a bank for the deposit of moneys received in his official capacity without the previous sanction of Government.

(*a*) Permission will be granted only in cases in which the moneys although received by a Government officer in his official capacity do not form part of general revenues.

(*b*) Permission will not be given in the following cases :—

(*i*) Where the moneys in question have been withdrawn from public accounts, or are received in order to be paid into the public account, either as revenue or as a deposit.

(*ii*) Where the moneys form part of a balance of account submitted for audit to the Audit Department or the receipts or out-goings represent transactions of which the officer is bound to render an account to the Audit Department.

(*iii*) Where the moneys must under any law or any order of Government or of a Court of Justice, be deposited with or held in trust by an officer in his official capacity.

(*iv*) Where the moneys have been advanced to an officer for contingent expenditure or for public works expenditure.

(*c*) In other cases permission may not be given except upon some definite ground of convenience to the public service. The personal convenience of the officer concerned does not constitute such a ground. (*Financial Secretary's No.* 5261—*G. F.* 52, 24-10, *dated* 26*th March* 1925.)

Specimen Signatures of Drawing Officers.

36. When an officer, whether gazetted or non-gazetted, who usually draws or countersigns bills payable at a treasury, makes over charge of his office to another, he should send a specimen of the relieving officer's signature to the Treasury Officer in order that the latter may satisfy himself as to the validity of the bills presented by him. Similarly, when a subordinate officer is permitted to sign the establishment and contingent bills for the head of an office, the latter should send to the treasury intimation of such fact as also the specimen of the signature of such subordinate officer who has been permitted to sign bills.

NOTE 1.—Only gazetted assistants may be delegated with the duty of signing bills.

NOTE 2.—The specimen signature of a countersigning officer is necessary only when the bills he countersigns are signed by a private person and not by a Government officer.

Defalcations.

37. Heads of Departments and Deputy Commissioners will report to Government on their occurrence or immediately on discovery, all cases of embezzlement or loss of public money or stores resulting from fraud or the negligence of individuals or other cause.

When the matter has been fully enquired into, a detailed report should be submitted stating the nature and extent of the loss, what the circumstances were which rendered the loss possible, how far it was due to defect of system of supervision, how it can be avoided, and who were the officers responsible for the negligence. Should any delay be apprehended in enquiring into the matter for the purpose of eliciting correct information, a preliminary report should invariably be forwarded at once.

These instructions are applicable to all departments and to all items of Revenue, State, Local and Municipal. (*G. O. No.* 8487-527—*Ml.* 185-10-5, *dated* 17*th April* 1911.)

38. (*a*) Whenever any defalcation or loss of public money, stamps or opium is discovered in a Government treasury or other office or department which is under the audit of the Comptroller, the fact should be immediately reported to him, even when the loss has been made good by the person responsible for it; and when the matter has been fully enquired into, a further and complete report should be submitted of the nature and extent of the loss showing the errors, or neglect of rules, by which such loss was rendered possible, and the prospects of effecting a recovery. A similar course should be followed in cases of defalcations and fraudulent loss of stores in departments which maintain stores accounts such as Police, Jail Manufactures, Printing and Stationery. The submission of such a report does not debar the head of the department concerned from taking any further action which may be deemed necessary.

(*b*) Defalcations, or losses of departmental revenue or receipts which have not been paid into a Government treasury, petty defalcations or misappropriations committed by village officers, or losses due to accidents or thefts in village officers' houses, or while money is in transit to the treasury, need not be reported to the Comptroller; but his opinion or advice may be obtained, if it is likely to be of use in preventing their occurrence in future.

Erasures.

39. Erasures and over-writings in any account, register, schedule or cash book are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry inserted. Each such correction or any interpolation deemed necessary should be authenticated by the head of the office setting his dated initials against each. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity.

CHAPTER II.—CHECK OF RECEIPTS.

	Article		Article
Departmental Revenue	.. 40	Miscellaneous Demands	.. 43
Fines ..	.. 41	Classification ..	.. 44

Departmental Revenue.

40. (*a*) In the case of Departmental Revenue, *e.g.*, Land Revenue, Excise, Income-tax, Stamps, Jail Receipts, Registration Receipts, the duty of seeing that the dues of Government are regularly paid into the treasury, rests with the departmental controlling officers, who receive from their subordinates, accounts and returns claiming credits for the amounts paid into the treasury, and to whom the Comptroller sends, for comparison with these, extracts from the accounts showing the amounts brought to credit in them.

(*b*) If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Comptroller with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer. Similarly in the case of funds managed by Government officers, detailed accounts should be kept by departmental officers to whom the Comptroller will send monthly, for comparison and verification, the figures passing through his books. To facilitate comparison, the Comptroller will enter separately the figures appearing in treasury cash accounts and the adjustments and corrections made in his office, explaining the latter in the remarks column.

1. It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury. But the Treasury Officer is, in some cases, required to verify returns prepared for submission to departmental controlling officers. It is the duty of Amildars and Deputy Commissioners to have the "Demand, Collection and Balance Statements" prepared in the Account Department of their office independently of the treasury department and then get them verified with treasury figures. (*G O. No. R.* 6854-63—*L. R.* 604-11-2, *dated* 17*th May* 1913.)

2. A reconciliation of departmental revenue figures with those of actual credits into the treasuries, on which the Comptroller's accounts are based, is of the utmost importance. Such a comparison is the only check on the proper realization of departmental revenue, and every department should maintain regular accounts of revenue, which should every month be carefully verified with the credit statements received from the Comptroller. (*G. O. No. G.* 3261-99—*G. R.* 10-08-8, *dated* 27*th November* 1908.)

3. Controlling officers should promptly compare the returns received from District officers with those received from the Comptroller and have all differences

reconciled as early as possible, in communication with the District officers, and if necessary, the Comptroller. This is specially important in the case of the returns for June, as all corrections required in the books of the Comptroller should be made before the year's accounts are closed.

Exception—The statements of items of receipts credited through Magistrates, are sent direct to the District Magistrates for verification. (*G. O. No. G.* 15632-41—*G. F.* 242-17-2, *dated* 27*th January* 1919.)

4. All differences between the treasury and departmental officers' classification of receipts would be avoided by the latter remitting money to the treasury with challans showing the proper heads of account.

5. The departmental accounts should be verified with those of the treasury only after both are independently compiled, and any difference discovered in the course of such verification should be simply intimated to the department concerned and only such corrections as are warranted by the challans, made in the treasury accounts. If the challans themselves are inaccurately prepared, the treasury should require the departments concerned to correct them before complying with their request to alter the classification once made in treasury accounts. (*G. O. No. Fl.* 5094-5102—*G. F.* 239-04-2, *dated* 3*rd February* 1905.)

Fines.

41. (*a*) In the case of fines, the duty of checking the receipts is laid upon the Comptroller, to whom a monthly return in Form 5, of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine, through the Treasury officer concerned.

1. Compensation fines due to an injured party which are creditable to deposits, and fines which, under competent authority, are credited to a Municipal or other Local Fund, will be excluded from this return.

2. Fines to be credited to Municipalities or other Local Funds will be entered in separate registers for each Municipality or Fund, and when the Municipality or Fund banks with the local treasury, will be remitted by the court direct to the treasury to be credited in the treasury to the account of such fund.

3. Courts, realising arrears of Municipal Taxes under Section 88 of the Municipal Regulation or fines which under any law in force are credited to Municipal or other local funds, will furnish at the end of the month in which the realisations are effected, a statement in the prescribed form (No. 94, criminal) to the Municipality or other body concerned. This statement need not be furnished for any month in which no such fines or arrears have been realised. (*vide* Chief Court Rule of Practice No. 88, dated 9th December 1921.)

(*b*) The District Treasury Officer will verify the figures in the statements received from the several Courts dealing with the District and Taluk Treasuries and prepare a consolidated statement of the fees, fines, etc., realised for the district (Form 6) and forward it to the Comptroller with the statements received from the Courts.

NOTE.—If in any case, the figures should differ, he should explain the difference in the statement and forward, if necessary, an alteration memorandum to the Comptroller.

1. A Court dealing with a taluk treasury should send with the last remittance credited in the treasury accounts of the month, its office copy of the fine statement for the month, in order that the amounts entered therein may be verified by the Taluk Treasury Officer (by reference, if necessary, to the dates entered in the last column of the statement) who, if the amount is correct, should simply initial it, and if not, should note the difference. But, where a Court deals with more than one taluk treasury, the office copy instead of being sent to the several Taluk Treasury Officers, should be sent after the close of the month, to the District Treasury Officer for verification.

2. All fines realised by the Police on warrants should be paid, as far as possible into the Court concerned for payment into the district treasury; but when the fine is realised in a taluk, it must be paid into the nearest taluk treasury and a receipt obtained which the police officer will send with the warrant to the Court. The Court will then enter the fine in the proper register as realised and as paid into the taluk treasury, sending the taluk treasury receipt to the district treasury.

3. All fines levied and confiscations ordered under the Excise Regulations by judicial officers should be shown in a separate column in the statement of fees and fines.

4. When no fees or fines have been collected in any month a 'nil' statement should invariably be submitted to the Comptroller.

5. A fine realised in one district on account of another should not be remitted by means of remittance transfer receipt, but should be treated for the purpose of the fine statement as if it had been imposed in the Court in which it is realised, and an advice of the recovery sent by the realising Court to the Court which inflicted the fine, the name of the Court to which it relates being also noted in the fine statement against the credit. The Court which inflicted the fine should on receiving the intimation, note in its statement the amount of the fine so advised and the name of the treasury to which it was paid.

42. All fees and fines, civil or criminal, stamp penalties, deficient stamp duty, and any other items belonging to Government realised by Courts, will be entered in remittance books, one to be headed " Courts of Law " and the other " Stamps," with particulars of the date of remittance, nature of item and amount. The books will be signed by the Nazir and the Judge in the proper columns, and sent with the money to the treasury on the day of realisation to be credited under the proper head. The Treasurer and the Treasury Officer will sign in the proper columns and return the books. At the end of the month the entries will be totalled by the Nazir and submitted to the treasury, where the totals will be checked with the Treasury Account and signed by the Treasurer and Treasury Officer, if correct.

Miscellaneous Demands.

43. (*a*) Miscellaneous demands of Government not falling within the ordinary revenue administration are entered by the Comptroller in a register of special recoveries and their realization watched by him. Such are contributions for pensions of officers on foreign service and contributions from Municipalities, District Boards and others towards the cost of State establishments.

(*b*) The Departmental Officers must however take the initiative for the recovery of the following demands :—

Particulars of demand	Officer responsible	Action required
1. Contribution from Civil and Military Station on account of Distillery establishment.	Excise Commissioner.	To send to Government once a year a bill on account of the proportionate cost of establishment recoverable.
2. Cost of maintenance of Civil and Military Station Prisoners.	Inspector-General of Prisons.	To intimate to Government once a year the amount of maintenance charges recoverable.
3. Do Lepers. 4. Do Lunatics.	Senior Surgeon & Sanitary Commissioner.	To intimate to Government once a quarter the amount recoverable.
5. Portion of establishment charges of Tarbanahalli Police Station recoverable from Government of India.	Inspector-General of Police.	To intimate to the Comptroller once a year the amount recoverable.
6. Contribution from Mining Companies on account of Detective Police.	Do ..	To intimate to the Comptroller and to the Mining Board, half, yearly the amount recoverable.
7. $\frac{7}{10}$ cost of Railway Police establishment.	Do ..	To send a bill of charges on account of lines worked by Government every quarter to the Comptroller for adjustment in communication with the Auditor, Mysore Railways. *N.B.*—A lump-sum of Rs. 3,100 is recovered every year from the Madras and Southern Mahratta Railway Co., on account of police charges of the Kolar Gold Fields Railway.
8. Contribution from District funds and Municipal funds on account of Local Fund Dispensaries.	Senior Surgeon.	To send to the Comptroller annually, after the Budget Estimates are issued a statement showing the amount recoverable from each body.

Classification.

44. Rules regarding the classification of receipts are found in Appendix III.

CHAPTER III.—SALARIES AND ALLOWANCES—GENERAL RULES.

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Due Date.

45. Salary and establishment bills may be signed at any time on the last working day of the month by the labour of which the salary is earned, and are due for payment on the next working day. But salary and establishment bills payable at Bangalore which require to be pre-audited, and those payable at District treasuries may be signed and presented for payment three days before the last working day of the month to which they relate to facilitate audit and payment. Payment of such bills, however, should not be made before the first working day of the next month and any claim relating to the last few days of the month after the submission of the bill, which is subsequently found not payable should be refunded by short drawal in the bill of the next month.

In the following cases, the salary due to date may be paid before the end of the month, *viz.*,

(1) When an officer proceeds out of India on deputation or on leave other than privilege leave taken by itself.

(2) When an officer finally quits the service of Government or is transferred to foreign service.

(3) When an officer is transferred to another Audit circle.

1. If the first six days of a month are public holidays on which salaries are not disbursed at the treasury, the Government may, if it thinks fit, direct the payment of establishment bills on the last open day before the said holidays.

2. The last payment of salary should not be made to a gazetted officer or to an officer, whose pay is drawn on salary bill forms, finally quitting the service of Government, until the Treasury Officer has satisfied himself, by reference both to the Comptroller and to his own records, that there are no demands outstanding against him. In other cases the payment may be made without reference to the Comptroller on the responsibility of the head of the office concerned.

3. Pension may be paid on the last day of the month, if it is a working day; otherwise, on the next working day. (*G. O. No.* 16537—*G. M.* 553-16-2, *dated* 7th *June* 1917.)

Death of Payee.

46. (*a*) Salary, allowances or pension can be drawn for the day of a person's death; the hour at which death takes place has no effect on the claim.

(*b*) Salary and other allowances claimed on behalf of a deceased officer may be paid without the production of the usual legal authority to the extent of Rs. 500 under the orders of the Deputy Commissioner or other officer responsible for the payment, after such enquiry into the right and title of the claimants as may be deemed sufficient. Any excess over Rs. 500 may similarly be paid under the orders of Government on execution of an indemnity bond, with such sureties as it may require, if it is satisfied of the right and title of the claimant and considers that undue delay and hardship would be caused by insisting on the production of letters of administration. In any case of doubt, payment should be made only to the person producing legal authority.

NOTE.—Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the pension payment order or, if no pension payment order has been issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

(*c*) The rules regarding payment of pensions of deceased pensioners are contained in the Mysore Service Regulations, Articles 529 to 532.

NOTE.—Rule 2 under Article 45 regarding last payments of salary applies here also.

Appointments and Transfers.

47. (*a*) Every order of appointment, whether gazetted or non-gazetted, should give clear and specific information regarding (1) the particular sanctioned post filled up, (2) the circumstances of the occurrence of the vacancy and (3) the kind of tenure of appointment ordered—substantive, *subpro tempore*, officiating, in charge of current duties in addition to an officer's own duties or in charge of current duties independently without retaining charge of an officer's own duties. (*G. O. No. Fl.* 3789-829-*S.* & A. 380-08-1, *dated* 23*rd February* 1909.)

NOTE.—The vacancy in place of a paid probationer, who is either acting in a vacancy in the establishment or absent from office for any reason or employed in a temporary appointment or otherwise, shall not be filled up temporarily either by appointing an acting probationer or otherwise.

(*b*) No European (which term includes Americans and Australians) or Japanese can be employed in Mysore either permanently or temporarily as a gazetted officer or as a non-gazetted officer without the sanction of Government. A certificate should be recorded in the first pay bill of the employee (by the head of the Department) to the effect that the previous sanction of Government has been obtained to his employment in Mysore. In the absence of such a certificate, the Comptroller will not pass the salary of the officer concerned.

NOTE.—Rules regarding the entertainment of these officers are contained in Chapter XVII, Manual of General circulars and standing orders, Part I.

Incidence of Charge.

48. (*a*) The whole salary of an officer will be taken against the Department and the post in which he is actually serving.

(*b*) The salary and travelling allowance of an officer proceeding to join an office will, in the absence of special orders to the contrary, whether in respect of a particular case or class of cases, be taken against the grant of the office to which he is proceeding.

(*c*) The leave allowances of an officer transferred from one department to another, while on privilege leave, are, from the date of the order of transfer, charged to the new department.

(*d*) When an officer is transferred to another department, while on long leave, the transfer does not take effect until he joins his new appointment, if he is on furlough in India, or until the commencement of his subsidiary leave, if he is on leave out of India. Any charges other than allowances during furlough must be charged to the new department.

(*e*) The travelling allowance of an officer, on whatever duty he may be employed, is charged to the same head as his pay.

Exception.—The travelling allowance of an officer paid from a Local Fund may, when travelling in the execution of Government duty, be paid and charged to General Revenues. Similarly, the travelling allowance of an officer paid from the General Revenues, when travelling on duty connected with a Local Fund, may be charged to the Local Fund.

(*f*) The travelling allowance of an officer called away from his duty to give evidence in any court in his official capacity, is, during the period of his absence, charged to the department which would bear the charge, if the officer were on duty.

Last Pay Certificates.

49. A last pay certificate should be in Form 7. A Treasury Officer must be careful not to pay salary to an officer to whom he has granted a last pay certificate unless the certificate is first surrendered.

1. The form of last pay certificate prescribed provides for noting details of deductions for Insurance, etc., although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer of which he may have received notice before granting the certificate, but also for passing on any demands of which he may afterwards receive notice, to the treasury from which the officer will in future draw pay.

2. In all cases of transfer within the same Audit circle the last pay certificate should specify the last regular or monthly payment; and the entire salary for the month in which transfer is made should be paid in the new treasury.

3. The blank spaces in the printed form of the certificate should be carefully filled up to enable the Comptroller to use and record the particulars without further reference.

4. Amounts recoverable under attachment orders issued on the Treasury Officer should not be noted on the last pay certificate of an officer transferred to another district. In such cases the Treasury Officer on whom the attachment order is issued should inform the Court that he has no longer in his hands any salary of the judgment debtor who has been transferred to..................If however, the deduction is made under the Comptroller's orders, a note should be made on the last pay certificate, and recoveries effected in the new treasury of payment.

5. The last pay certificate of an officer who is transferred or is proceeding on leave should not be issued until the date and hour of making over charge are known to the Treasury or other officer who has to issue the certificate.

6. In the case of Gazetted and other officers whose bills are subject to pre-audit, the Last Pay certificate is issued by the Comptroller or other Audit Officer.

Bond of Indemnity for drawing Leave Allowances, etc.

50. (*a*) Officers often make arrangements with their agents to draw their leave or vacation allowances, pensions, etc., either granting them powers of attorney to enable them to do so, or leaving their bills ready signed in the agents' custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of overpayment. (Article 476, M. S. R.)

NOTE.—A Register of powers of attorney will be kept by the Treasury Officer in Form 8.

(*b*) The bond of indemnity which must be stamped, may be of the following form in the case of a $\frac{\text{firm}}{\text{bank}}$:—

In consideration of $\frac{\text{our}}{\text{their}}$ being permitted to draw the salary of ....
....during his absence from Mysore $\frac{\text{we}}{\text{the (here insert the name of Bank)}}$ do hereby engage to refund to Government on demand, any overpayment that may be made to $\frac{\text{us}}{\text{them}}$ as his $\frac{\text{agents.}}{\text{agent.}}$

(*c*) It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

(*d*) It is not necessary, however, for a separate bond to be entered into in the case of each individual officer. Agents of standing and respectability may for this purpose be allowed to enter into a general agreement in the form given in Appendix IV covering the allowances, pensions, etc., of all their constituents.

NOTE.—The form of bond requires advice to be sent to the Comptroller of any change in the constitution of a firm to which the bond refers. When such advice is received, recognition of existing agreements, that have been entered into previous to the change in the partnership, should be obtained either by calling for fresh agreements to be executed by the new partnership, or by obtaining an acknowledgment from the new partnership that they are bound by the existing agreements of the old partnership or otherwise.

Fund Deductions.

51. The duty of noting the proper deductions to be made from pay bills on account of State Life Insurance, the State Provident Fund, the Family Pension Fund, etc., devolves on the drawers of the bills, but no discretion is given to the Treasury Officer in carrying out an order received from the Comptroller or from the Secretary, Life Insurance Committee to make any particular deduction. Premia on account of the Public Insurance Fund may also be deducted from pay bills.

1. Every establishment bill should contain the following certificate.—

"Certified that I have satisfied myself that all officers permanently entertained and insured officials who have received permanent increase to their pay during the month, have duly submitted their proposals for the first and further insurance, or failing insurance, have contributed to the State Provident Fund, as required by the rules."

2. Heads of offices should carefully satisfy themselves before signing the certificate of insurance in the pay bills that all officials permanently entertained and the insured officials who have received permanent increase of pay during the month to which the bill relates have actually submitted their proposals. (*G.O. No.* 4995-5034—*Fl.* 506, *dated 4th January* 1901.)

The pay of those who fail to submit their proposals soon after they become eligible for insurance under the rules for State Life Insurance will be stopped. (*G. O. No. Fl.* 2114-55, *dated* 13*th February* 1904.)

3. Whenever an official whose life has been insured quits the Government service, for any reason whatever before the policy in his favour has matured, the fact should be reported to the Secretary to the Life Insurance Committee, by the head of the office concerned. (*G. O. No. Fl.* 1470-15-10, *dated* 2*nd April* 1902.)

Income-Tax.

52. The sole authority for the recovery of income-tax is contained in the Income-Tax Regulation V of 1923 and rules and orders issued under it.

Treasury Officers are responsible for the deduction of income-tax due from all Gazetted Officers and others who draw their pay from Treasuries on separate bills and also from all pensioners and gratuitants who draw their pensions and gratuities from Treasuries, at the time of payment. A synopsis containing the important rules is given in Appendix V.

Europe Family Remittances.

53. (*a*) An officer belonging to the Mysore local service will be permitted to make family remittances to England or other country with gold coinage at a special privileged rate of exchange of 1s. 6d. the rupee or at the current rate if such rate is higher than 1s. 6d. the rupee, provided that such remittances shall in no case exceed one-half the officer's monthly salary or a maximum limit of Rs. 15,000 per annum, and provided further that any application for such a remittance is accompanied by a certificate in the following form signed by the applicant :—

'Certified that the remittance desired is *bona fide* for the support (or education) of members of my family dependent on me in (here enter country).'

1. Applications for family remittance will be sent in Form 9 with the treasury credit certificate to the Comptroller who will arrange for it with Messrs. Coutts & Co., London.

2. Europeans not being lent officers or British pensioners who are in the independent employ of the State are also entitled to make family remittances. (*G. O. No. Fl.* 2894-939—*G. F.* 113-11-3, *dated* 15*th November* 1912.)

3. Family remittances at the privileged rate of exchange cannot be allowed to accumulate for more than one month. But, if owing to absence on tour or other good cause shown to the satisfaction of the Comptroller, any officer has been unable to make his family remittance during any one month or during two consecutive months, he may be allowed to remit the same with his remittances for the next month subject to the prescribed maximum, certificate and other conditions. (*G. O. No.* 12085—*G. F.* 453-92, *dated* 21*st January* 1894.)

4. Officers, while on privilege leave, whether they draw their pay in India or in England are allowed the benefit of making family remittances at the concessional rate on their furnishing the certificate prescribed above. (*G. O. No. Fl.* 2614-5—*G. F.* 295-10-3, *dated* 21*st November* 1910.)

(*b*) An officer should apply for family remittances at the privileged rate only when such remittances are actually required for the *bona fide* support or education of the members of his family entirely dependent upon him.

1. The term 'family' includes the officer's wife, his legitimate and step children residing with and wholly dependent on him; and also his parents, sisters, nephews and brothers, if wholly dependent on him.

2. In the application for a family remittance, the name of the particular member or members of the family for whose support or education the remittance is desired and their relationship to the officer should be entered.

3. Remittance at the privileged rate is admissible only when such member or members actually reside out of India in a country with gold coinage.

4. The amount remitted cannot ordinarily be considered as required for expenditure on an authorised purpose unless it is intended to be spent within a reasonable time which may be taken as three months.

5. In cases where the Comptroller has reason to believe that the foregoing principles are not observed, he will bring the case to the notice of the Government. (*G. O. No. Fl.* 1390-438—*G. F.* 74-14-2, *dated* 18*th September* 1915.)

Rent on Government Buildings.

54. Rents due from officers occupying Government buildings shall be recovered regularly by deduction from the salary bills of such officers. (*G. O. No.* 5063-102, *dated* 9*th April* 1904.)

1. Changes in the amount of rent to be paid by the occupants of Government buildings owing to increase in the capital cost of buildings, remissions, occupation for a portion of a month only or other causes, will be intimated by Executive Engineers to the officers concerned. In the absence of such information, an officer will continue to deduct from his salary bill, the amount deducted in the previous bill on this account.

2. All gazetted officers and official superiors of non-gazetted officers who occupy Government buildings and are liable to payment of rent therefor, should intimate to the Executive Engineer any change in their pay which may affect the rate of rent and send a quarterly report whether there is any change or not, so as to enable Executive Engineers to levy rents in accordance with rules. (*G. O. No.* 926-61-4609-44, *dated* 9*th May* 1914.)

3. When rent is not regularly paid by an officer, the Executive Engineer will intimate to the Treasury Officer the amount due, by means of a special letter and request him to recover it from the salary bill of the officer concerned. The Executive Engineer will simultaneously inform the officer concerned of the action taken by him. The Treasury Officer will recover the amount from the salary bill when presented at the treasury for payment, leaving the officer concerned to send his objection, if any, to the Executive Engineer.

4. When granting a last pay certificate to such an officer, the Treasury Officer should invariably certify upon it that the officer has paid rent up to the date on which he vacated the building.

5. The statement of deductions to be attached to the Establishment bill will be in Form 10.

55. All Government buildings used for residential purposes, no matter where situated, will be assessed to the Municipal house and lighting taxes. In cases of buildings for which rent is recovered from the occupants, the Public Works Department should pay the Municipal taxes (house lighting and water-rate) and in case of residences occupied rent-free, these taxes should be paid by the department whose officers occupy the buildings, excess water charges being borne by the occupants. (*G. O. No.* 5623-63—*Ml.* 252-12-9, *dated* 31*st January* 1913.)

1. The Medical Department will bear lighting and water charges, in the cases, noted below :—

Name of institution	Name of officer	Concession allowed	Authority
Victoria Hospital, Bangalore.	Nursing Staff including Matron and Pupil Midwives MENIAL STAFF.	Free Metre Hire for water connections. Free Lighting.	G. O. No. 8651-5—Medl. 116-14-2, dated 11th May 1915.
Minto Ophthalmic Hospital, Bangalore.	Nurses ..		G. O. No. 10176--80-— Medl. 49-14-7, dated 15th June 1915.
Vani Vilas Hospital, Mysor .	Matron ..		G. O. No. 3665-5—Med. 114-16-5, dated 9th January 18.

2. No recoveries need be made from the Government Officials occupying residential quarters in the Distillery buildings for the recurring monthly charges on account of the cost of Electric Power consumed. (*G. O. No. Fl.* 5701-3—*S. R.* 65-13-5, *dated* 3*rd May* 1916.)

Attachment of Pay.

56. The officers mentioned in column 2 of the sub-joined table are the persons to whom notice should be given of orders of attachment of the salary or allowances of the persons named in column 1, by the Courts. The amount recovered by these officers should be remitted to the Court concerned at the cost of the party.

Class of judgment debtor 1	Officer to whom notice of attachment should be given. 2
1. Gazetted officers drawing their salaries and allowances on bills from treasuries.	Treasury Officers concerned.
2 Gazetted and other officers whose salaries and allowances are drawn on cheques.	Officers drawing cheques.
3. Non-gazetted officers other than those referred to in 2 above.	Heads of offices who draw the salaries and disburse to the officers concerned.
4. Servants of local authorities, *i. e.*, District Boards, Municipal Councils, etc.	The President of the Board or Council concerned.

Page 37, Article 57.

Insert the following as Rules 3 and 4:—

3. "Arrears of income-tax may be recovered from the pay or pension of the officer concerned, on requisitions from Income Tax Officers."

(*Revenue Secretary's letter No. Fl. 3614—I. T. 29-25-2, dated 22nd December 1925*)

4. Dues in respect of sales from the Jail Manufactory may be recovered from the pay of the officer concerned."

(G. O. No. G. 8206-60—Pris. 40-25-2, dated 7th April 1926)

(M. C. A. C. Vol. I, 2nd Edition No. 14, dated 4-10-27)

Recovery of Government Dues.

57. Officers who purchase articles on credit from departments of the State for their own use should pay for them punctually. In cases where the head of a department or other officer considers that it is necessary to recover from the pay or pension of an officer (retired or in service), any amounts in adjustment of his dues to Government or to any concern belonging to Government when such dues relate to transactions in his private and individual capacity, a special reference should be made to Government. Without the special orders of Government, no such recoveries can be effected from the pay or pension of the officer. This rule applies also to the cases in which Government officers stand as security for others and the bill of charges is not paid either by them or the purchasers. (*G. O. Nos. J.* 13-43-70—*Pris.* 13-08-6, *dated* 11*th November* 1908; *J.* 1104-44—*Cts.* 73-10-4, *dated* 1*st October* 1910; *and No. I. C.* 934-96, *I.* & *C.* 378-24-7, *dated* 14*th October* 1925.)

1. Recoveries from officers purchasing articles at auctions by the Military Department shall be made in three monthly instalments or, in cases in which one-third of the amount due would be less than half pay, at the rate of a moiety of pay of the purchaser. In the case of subordinate officers whose pay is drawn on establishment pay bills, the head of the department drawing the bills will make the recoveries by deducting the sums due to Government in three months or at the rate of a moiety of the pay, whichever be the less amount. (*G. O. No.* 3896-7, *dated* 1*st April* 1912 and 4881-2, *dated* 18*th June* 1912.)

2. The purchase money of Kunigal Stud bred horses may be paid in not more than six instalments by officers buying them. (*G. O. No.* 15786-833 *Mily.* 215-15-2, *dated* 20*th May* 1916.)

CHAPTER IV.—GAZETTED OFFICERS' BILLS.

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Form of Salary Bill.

58. The pay and fixed allowances of a Gazetted officer should be drawn on bills, in Form 11, in which the whole of the emoluments due to an officer in respect of the same appointment should be claimed. An officer who draws an additional allowance for a separate office should not present a separate bill for it, unless it is chargeable to a Local Fund or to a source other than general revenues.

NOTE.—The pay and fixed allowances of Amildars and Deputy Amildars will be drawn in the form provided for Gazetted officers. A certificate to the effect that a good horse or pony with suitable saddlery has been maintained, should be furnished in the bill.

59. Salaries may be paid only upon the *personal claim* of the officer concerned and to his personal receipt, and not otherwise, except under the special authority in each case of Government or the Comptroller. At the written request or order of the officer, the salary bill may be made payable to some well-known banker or agent.

1. A Government officer or any other single person cannot be constituted an "Agent" under Article 50 for the purpose of the above rule.

2. The ruling in this Article applies to all payments, whether on account of salary, travelling or other allowances, which under the rules are made to officers on their personal accounts.

3. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Article 18 should be followed. When payment is made by cheque, it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

4. Government accepts no responsibility for any fraud or misappropriation in respect of money on cheques or bills made over to a messenger. (*Financial Secretary's No. Fl.* 5241—*G. F.* 52-4-7, *dated* 24*th March* 1925.)

60. (*a*) An officer drawing salary for the first time from any treasury should present with his salary bill a last pay certificate in accordance with the rules in the Mysore Service Regulations, unless he is a newly appointed officer drawing his pay for the first time, when a health certificate and an order from the Comptroller, should be attached to the bill; if the appointment is temporary, the health certificate need not be furnished, but a vaccination certificate should be furnished as required in Article 32, Mysore Service Regulations.

(*b*) In the case of an officer newly entertained in service, the payment of his salary, in accordance with the instructions issued by the Audit Office, is subject to the production of a certificate with the salary bill that the officer has submitted his proposals for insurance, or is contributing to State Provident Fund owing to his inability to insure owing to overage or certified ill health, or that he has been exempted from insuring his life in the State Life Insurance. Whenever his pay is permanently increased, he should certify that he has submitted his proposal for further insurance or that he is ineligible under the rules for such further insurance. The Treasury Officer should see that these certificates are invariably furnished. The above ruling does not apply to an officer appointed on probation as in his case insurance is optional.

Alteration of Pay.

61. No officer may draw an increased or a changed rate of salary or fixed allowance unless the bill is accompanied by a letter of the Comptroller authorising the amount to be drawn. These letters will be issued by the Auidt Office as soon as possible ; but as delays may occur if the change is made near the end of a month, or if it takes effect from a date which cannot be immediately ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should draw their bills for no more than old rates, till they receive a letter of authority from the Comptroller.

NOTE.—The Audit Office authorises payment of increments to Gazetted officers as they fall due, in the absence of an instruction from the head of the department concerned or of a Government order to the contrary. (*G. O. No. Fl.* 7231-870—*G. F.* 236-16-1, *dated* 19*th May* 1917.)

The increments due to officers of Public Works Department are, however, sanctioned by the Chief Engineer. (*G. O. No. P. W.* 551-73 *G.* 68-15-37, *dated* 12*th March* 1923.)

Transfer of Office.

62. Every transfer of charge of a gazetted officer proceeding on leave or on transfer or returning from leave (irrespective of whether such officer is in independent charge of the office or attached to an office as a general or an extra Assistant) should without fail be reported by post of the same day to the Comptroller in Form 12 and in the case of an officer having independent charge of a public treasury, statements of the cash balance, of the stamp, ganja and opium stores and also of the bill forms in stock, should be prepared, signed by the officer taking charge and forwarded to the Comptroller at the same time. (*G. O. No. Fl.* 5577-625—*G. F.* 170-20, *dated* 8*th March* 1921.)

1. This rule only applies to charges of Deputy Commissioners and Amildars not to transfers of executive charge of the treasury between their subordinates; in the latter case the fact of the transfer should simply be advised to the Comptroller.

2. Every officer who is responsible for the adjustment of advances and who is transferred to another office before fully accounting for the amounts outstanding against him should leave for the information and guidance of his successor, a memorandum clearly explaining the state of accounts of each item of advance and noting the action to be taken for adjusting the outstanding amounts within the time allowed by the sanctioning authority. If he does not do so, his responsibility will not cease and his successor may not be held responsible in respect of the items not brought to the latter's notice.

3. A statement of unadjusted advances and unremedied objections should be given by the relieved to the relieving officer in the form noted below and a copy of the same attached to the charge report submitted to the Comptroller. (*G. O. No. Fl.* 3302-51—*G. F.* 22-15-33, *dated* 5*th January* 1918.)

Statement of unadjusted advances to accompany the Report of Transfer of Charge.

Authority and purpose of advance	Month and date of advance	Amount of original advance	Amount adjusted to date	Balance remaining unadjusted	Remarks. (Time within which advance is required to be adjusted should be noted against each item)
1	2	3	4	5	6

4. Special attention should be paid to the rule in this article which requires reports of transfers of charge being despatched *by post of the same day* on which the transfer of charge is made, as any delay in reporting the dates of giving over and receiving charge of officers on transfer from one appointment to another or on proceeding on leave causes inconvenience to the office of the Comptroller in auditing pay bills of gazetted officers.

Pay to Officers in England.

63. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance.

64. The claim for travelling allowance of a Gazetted officer should be preferred along with that of the other members of the office and drawn in one bill at the end of the month, as required in Article 642, Mysore Service Regulations, in Form 13, which provides for the necessary details being furnished. When a circuitous route is taken, the reason for doing so should be stated on the bill. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Place of Payment.

65. Salary and travelling allowance bills are ordinarily payable only at the treasury of the station in which the claim arises. A Gazetted Officer on leave may draw his allowances at any treasury in the State (*vide* Articles 475 to 478, Mysore Service Regulations).

Inspecting Officers.

66. An officer whose duty requires him to travel about on inspection should ordinarily take with him a last pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his head quarters. Similarly, he may draw his travelling allowance, etc., on the prescribed form of bill countersigned by the controlling authority, if any, but he cannot take advances on account of travelling allowances.

CHAPTER V.—ESTABLISHMENT.

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Sections of Establishment.

67. For purposes of this chapter, parts of an establishment under the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's Excise establishment is to be treated as distinct and separate from his Land Revenue establishment.

68. For purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section, but the sections are fixed by the Comptroller in communication with the heads of offices or departments on the following principles :—

(*a*) The distribution should be uniform throughout the State for the same kinds of establishments.

(*b*) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section ; larger offices will comprise two or more.

(*c*) The distribution in the latter case should follow the actual working arrangements of the office, *e. g.*, a Deputy Commissioner's establishment is distributed into the following sections:—General Department and Treasury Department (Cash and Account branches.)

(*d*) In large offices, where the clerks are arranged by classes and grades, each grade may, if necessary, form a separate section.

(*e*) Petty and numerous establishments are often best distributed according to taluks, *e. g.*, the pay of all village school masters in one taluk is drawn on one bill.

(*f*) Clerks or school masters should not, except in small establishments, be lumped up with servants ; but servants should, when their number is not very small, form a separate section or sections.

(*g*) In preparing pay bills, absentee statements, annual returns of establishments, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provision of this Article.

Annual Returns.

69. (1) Early in July of each year, a detailed statement of the permanent establishment existing on 1st July, will be prepared in Form 14 and transmitted to the Comptroller through the head of the department as soon as possible, and in any case, not later than the 15th of August. A similar statement is also required for Local Fund establishments, the claims to pension for which are submitted to him for verification of service and report. The return will show accurately the establishment as it existed on 1st July and in preparing it, the following instructions should be carefully observed :—

(*a*) The name, designation and pay of all members of the establishment holding permanent appointments, whether on duty or absent on foreign service, leave or deputation or in temporary appointments elsewhere, or under suspension, should be distinctly shown, with the exception of the following classes of officers;—

(i) Gazetted officers.

(ii) Non-gazetted officers, for whom records of service are maintained in the Audit Office, *e. g.*, Amildars.

(iii) Officers on non-pensionable establishments.

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the Government order creating the post as it now stands should be clearly entered in the appropriate columns of the statements. The date of birth by Christian *era* should be given and if the exact date is not known, the approximate date or year should be stated. If the month and the year are known but not the exact date, the 15th of the month and if the year only is known, the 1st July should be taken as the date of birth. (*G. O. No. Fl.* 423-64—*S. & A.* 715-06-5, *dated* 31*st July* 1907.)

(*c*) The return should show accurately the sanctioned scale of permanent establishment, and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column "Name of Incumbent."

(*d*) The names should be entered in the order of sections of the establishment; there should be a separate total for each section, the grand total being taken at the foot.

(*e*) The columns *of minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i. e.*, rises from a minimum to a maximum by periodical increments; and if any increment is given with effect from 1st July, it should be included in the return, and compared with the certificate in Form 18 required by Article 78 which should accompany the July bill.

(*f*) A personal allowance should be entered on a separate line immediately below the pay of the officer receiving it, the Government order sanctioning it being quoted in the first column.

(*g*) The name of any person officiating in an appointment and the amount of acting allowance drawn by him need not be shown, unless the acting allowance counts for pension under Article 344 (*e*) of the Mysore Service Regulations.

(*h*) If the acting incumbent holds a permanent appointment upon another establishment, the fact should be stated, and the entry should be supported by a certificate from the head of that establishment.

(*i*) If any person in superior service on the establishment has attained the age of 55 years, the number and date of the order of the Government or other competent authority permitting his retention in the service should be quoted in a note at the foot of the statement, and the period for which his retention has been

Page 44, Article 69.

Delete the words "through the head of the department" in lines 3 and 4 of para 1.

(M. C. A. C, Vol. I, 2nd Edition No. 15, dated 4-10-27 authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(*j*) A detailed statement should be given in the last page of the return, showing new names of non-gazetted officers which are not found in the return of the previous year ; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in this page for information required in regard to the names of non-gazetted officers which appeared in the return of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave, other than privilege or casual, or under suspension during the previous year. In the case of any under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Art. 282, M. S. R.). The name of an officer who is in transit to another station on the 1st of July should be shown in the return of the station from which he has been transferred with a note that he is in transit.

(*k*) A separate detailed statement should be prepared for each permanent establishment existing on 1st July, whether paid from General Revenues or from Local Funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from General Revenues and partly from Local or other Funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

(*l*) In the case of an establishment which is borne on a provincial or amalgamated cadre, a separate annual establishment return showing details of all such establishments should be furnished to the controlling officer, who should consolidate them into one statement and forward the consolidated statement to the Comptroller by the 15th of September each year. The above establishment should, however, be excluded from the regular return of the establishment.

(2) When completed in accordance with the above instructions and before it is despatched to the Comptroller, the detailed statement should be carefully checked with the service books as it will be the chief authority by which pension claims will be tested. The head of the office should satisfy himself of the correctness of the entries in the returns by personally checking a few items in the service registers with the returns and should record a certificate on the return thus : " Compared with service books and found to agree. I have satisfied myself of the correctness of the entries in this return by personally checking a few items in it with the service registers." In the case of provincial or amalgamated establishments, whose service books are maintained by heads of offices, the certificate should run as " Certified by heads of offices to have been verified with service books."

The Comptroller may call upon the head of the office to send a few service registers for test and check with the returns.

70. The officers responsible for forwarding to the Comptroller the Annual Returns of the several establishments are given in Appendix VI.

1. Blank forms for the preparation of the Annual Returns of establishments should be obtained from the Superintendent of Stationery.

2. Slips of paper should not be attached at foot of the returns, but if space is found insufficient, application should be made to the Stationery Department for a sufficient supply of forms for insertion in book form. In cases where more than one sheet is required to be used, care should be taken to have sheets stitched in book form before the entries are made therein.

3. Temporary establishments should not be included in the statements nor should separate returns be rendered for them.

4. Pay bills due on 1st October will not be discharged at the treasuries, unless accompanied by a certificate as follows :—

(1) In the case of establishments of heads of departments—"the Annual Return of their establishments as it stood on 1st July due under Article 69 has been forwarded to the Comptroller."

(2) In the case of sub-offices and establishments—"the Annual Returns to be submitted by me have been forwarded to the head office."

Alteration of Establishment.

71. I. A When the entertainment of a new establishment or a change, temporary or permanent, is proposed in an office, a letter fully explaining the proposals and the conditions which have given rise to them should be submitted to Government. In this letter should be set out :—

(1) the present cost, either of the section or sections affected, or of the total establishment as the circumstances of the case may indicate to be necessary ;

(2) the cost after revision ; and

(3) the details of the number and pay of the appointments which it is proposed to add or modify.

1. Officers on provincial scale, *e.g.*, Sub-Assistant Surgeons, Police Inspectors, constitute separate establishments by themselves and whenever any increase or decrease of their emoluments is proposed, the proposal should be for that class of officers only and for the whole State without the specification of any other class of establishment in any particular district. The same procedure should be followed in regard to Gazetted officers.

2. In the case of proposals which deal with the re-organisation of establishments, the head of the department submitting the proposal should certify that claims of pension that may arise in consequence of the *re*-organisation have been considered with reference to the provisions of Article 295, M. S. R., and should specify any cases in which the maximum pension ordinarily admissible will be subject to reduction under that Article.

II. (*a*) In the following cases a Proposition statement in Form 15 should also be submitted :—

(1) cases of general revision of establishments,

(2) other schemes which involve a recurring expenditure of Rs. 1,200 per year or more, and

(3) proposals which cannot be set out clearly without it. (*G. O. No. Fl.* 4450-99—*G. F.* 43-17-4, *dated* 22*nd February* 1918.)

(*b*) The details to be shown in proposition statements will be determined by the following rules, in addition to those set out in clause I above.

(i) The proposition statement should relate strictly to the section or part of the office affected by the proposals. As regards other parts or sections of the office, neither details nor figures of total cost need be included.

(ii) Where a section consists of both superior and inferior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(iii) When the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the *average monthly* cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. If the pay rises by five equal increments from a minimum to a maximum, the average monthly cost will be taken at the minimum, *plus* two-thirds, or if the appointment is ministerial, at the minimum, *plus* three-fourths of the difference between the minimum and the maximum; in other cases an intelligent estimate should be made (*vide* Article 78, Mysore Service Regulations).

(iv) All fixed (and not variable) allowances such as local allowance, conveyance allowance, fixed house rent, permanent travelling allowance, clothing allowance, if the scale is fixed, should be included along with the pay of the appointments to which such allowances are attached.

(v) The increase or decrease caused by a proposal should be shown against each appointment affected.

III. A re-appropriation statement should also be submitted when necessary.

IV. The proposition statement (in duplicate) or the proposal for revision should be forwarded through the Comptroller who should verify the present scale or state the present cost, as the case may be, according to his audit registers; but it will not be necessary for him to reconcile differences or discrepancies unless they are sufficiently large to affect the consideration of the case by the Government. It will also be unnecessary for the Comptroller to make the submission of proposals for the revision of establishments the occasion for the verification of the present scales as shown in his audit registers. In ordinary cases, the Government may accept the Comptroller's figures and if there are discrepancies between his figures and those furnished by the authority initiating the proposals, they may be left over for adjustment at the next periodical verification of the scale of establishment with reference to the Annual Return prescribed in Article 69.

1. Recommendations affecting establishments submitted direct to Government, not accompanied by proposition and re-appropriation statements duly verified by the Comptroller in cases where such statements are required by the rules, will not be entertained. (*G. O. No. Fl.* 7004-44—*G. F.* 454-08, *dated* 28*th April* 1909.)

2. No proposals for revision of establishments should be submitted after the close of the first two quarters of the official year except when called for by Government. (*G.O. No. Fl.* 6994-7042 *G. F.* 182-14-1, *dated* 25*th May* 1915.) The Comptroller will return such proposals without verification unless the number and date of the Government order, if any, specially calling for them even after the lapse of the second quarter, is quoted in the proposal. (*G. O. No. Fl.* 276—*G. F.* 192-15-2, *dated* 11*th July* 1916.)

72. The following additional rules should be observed as regards temporary establishments.

1. A clear distinction should be maintained between temporary establishment charged to the estimate for a work and temporary establishment sanctioned for general purposes and charged to the departmental head 'Establishment.' The temporary establishment sanctioned for general purposes of control without reference to any special work should be regulated by sanctioned scales as in the case of permanent establishments.

2. No temporary establishment should be continued in anticipation of sanction and should there be a need for renewal of sanction, application should be submitted in time so as to reach Government at least three months before the sanctioned period expires. Officers who do not dispense with temporary establishments on the dates on which the sanction expires will render themselves personally liable or the expenditure involved. (*G. O. No.* 5039-[illegible]9—*Ml.* 186-14-1, *dated* 28*th December* 1914.)

3. In the absence of an express order specifying the period for which a temporary establishment should be retained, it should be considered to be terminated at the end of the official year in which the sanction is accorded.

Monthly Bill.

73. Pay bills should be prepared in Form 16 separately for permanent and temporary establishments. Against each post should be shown (except in cases referred to in rule 1 below) the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. In the first money column should be shown the full amount of salary claimed and in the second money column the full amount of leave allowance whether drawn or not. In the third money column should be noted the amount held over for future payment, and in the fourth, fines, if any. The fifth money column will be used to show the amount actually drawn for each section. Deductions made from the pay of each incumbent should be shown in columns 9 to 11. When salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed should be stated either against the name of the employee in the

Page 48, Article 71.

Insert the following in line 3 of Rule 2 of Para IV after 1915.

"and Government Order No. Fl. 1326-75—G. F. 75-16-3, dated 30th August 1916."

(M. C. A. C. Vol. I, 2nd Edition No. 16, dated 4-10-27)

body of the bill, or in the column for remarks. In cases of transfers, the salary earned in the old and the new offices and the joining time allowance should be saparately shown. The salaries of persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

1. The names of all inferior officers whose pay is less than Rs. 20 may be omitted in the pay bills, provided a certificate in the following form is endorsed on the bill:—

"Certified that all officers in inferior service on pay less than Rs. 20 whose names are omitted from, but whose pay has been drawn in this bill have actually been entertained during the month."

2. The claims of Government servants whose names are omitted from the bills under rule 1 above should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations. The claims of persons on leave should also be shown separately, with particulars regarding the kind and period of leave.

3. In the pay bills of Military Regiments it is not necessary to enter the names of the several persons, but it is sufficient if the number of men in receipt of a particular rate of pay is given.

4. The pay bills of all regiments stationed outside Bangalore will be prepared by the Commandants and a consolidated bill presented direct at the treasury for payment with the necessary detailed statements which should accompany the bills. Detailed statements of recoveries, enlistments, dismissals, etc., will at the same time be prepared and sent to the Chief Commandant. The Chief Commandant after checking the statements will intimate to the Commandant any corrections to be effected or further recoveries to be made on the bills of subsequent months. To enable the Commandant to make payments to Barr guards and detachments, Remittance transfer receipts may be obtained from the treasury specifying these in the bills presented for payment. (*G. O. No.* 16164-5- *Mily.* 328-17-2, *dated* 28*th May* 1918.)

74. Fines imposed on non-gazetted officers for ordinary neglect of duty are properly recovered by stoppages from pay and consequent short drawings from the treasury.

75. (*a*) The monthly bill should be supported by an Absentee statement in Form 17, if a person in superior service was absent during the month either on deputation or suspension, or with or without leave.

(*b*) In the case of a provincial or amalgamated establishment, a consolidated absentee statement showing the complete chain of arrangements should be separately furnished by the controlling authority within a period fixed by the Comptroller. No separate absentee statement need be furnished by heads of offices along with the monthly pay bills. In those cases however in which the power to sanction leave and acting arrangements within the office in consequence thereof has been delegated to heads of offices within the prescribed limits, the requisite absentee statement should be furnished by them along with the pay bills and such vacancies and arrangements will not be included in the consolidated absentee statement to be furnished by the controlling authority:

76. If no person in superior service was absent during the month, either on deputation or suspension, or with or without leave, the certificate printed at foot of the bill should be signed by the head of the office.

77. When the name of any person appointed whether permanently or temporarily to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last pay certificate showing dates of making over and receiving charge, advances outstanding, etc.,) or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health or vaccination certificate, as required by Articles 31 and 32 of the M. S. R. must accompany the bill. In the case of new appointments the number and date of sanction creating the new appointment should be quoted in the bill in which pay is drawn for the first time.

1. The production of a health certificate is necessary in the case of an officer promoted from non-qualifying service paid from a Local-fund to a post in superior Government service.

2. The date on which the officer assumed his duties should be invariably noted in the last pay certificate itself by the head of the office to which he is transferred in the space provided therefor. A certificate to the effect that the officer did not travel on Sundays or other holidays included in the joining time should be furnished whenever such holidays are availed of in addition to the full preparation and joining time admissible under the rules.

3. No appointment in any office will be accepted by the Audit Department or the treasury unless the first entry of the new name in the pay bill is supported by a certificate that the rules regulating the appointment of clerks and other similar posts in Government service have been observed. (*G. O. No.* 172—*E. A. G.* 9 *dated* 5*th March* 1917 *and* 1962-2011—*E. A. G.* 249-17-1, *dated* 11*th April* 1918.)

4. If a pensioner is re-employed, the fact should be stated in the bill.

78. To the first bill in which a periodical increment is drawn by any officer, a certificate in Form 18 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due for continuous service of the prescribed term, less only periods of suspension and leave without allowances which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill, without further authority. In all other cases, the second alternative form is required, and whenever this form is used the certificate with the explanatory memo (which should show briefly but clearly the grounds on which the increment is claimed) should be submitted about one month before the increment falls due, to the Comptroller, who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Comptroller will ordinarily be able to return it, so as to allow the increment being drawn when due in the ordinary establishment bill ; but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

Sanction of Establishments.

79. The powers of the various Heads of Departments and Officers in regard to sanctioning additional establishments, or varying the sanctioned strength of establishments, appointments, transfers, leave, etc., are given in Appendix. XXII A.

Transfers.

80. The entire salary for the month in which a transfer has been made should be drawn on the bill of the establishment to which the officer is transferred, after the close of the month, attaching thereto the requisite last pay certificate, and not in several bills as for example, one for the salary due from the 1st of the month to the date on which the official makes over charge in the establishment from which he is transferred, another for the period of joining time, and a third from the date on which he joins the appointment in the establishment to which he is transferred to the end of the month.

NOTE.—The pay of a person, transferred from one Local Fund or Municipality to another or from Government service to service under a Municipality or District Board or *vice versa* or to a different Audit circle, up to the date of his transfer, should be drawn on a supplemental bill of the office from which he is transferred, and disbursed to him. His pay for the period of joining time and for the rest of the month should be drawn in the pay bill of the establishment to which he is transferred.

81. (*a*) Transfer of officials of one department, *e.g.*, the District Excise clerk to do the work of a clerk of another Department, say, the Head Munshi of the office of an Assistant Commissioner without a formal change or transfer of appointments, thereby necessitating their pay and travelling allowances being debited to the department to which they belong but in which they are not working, is not regular and should not be made. (*G. O. No. P. & A.* 2920-2, *dated* 21*st June* 1904.)

NOTE.—The Chief Commandant, Mysore State Troops, may order, wheneve necessary, men belonging to one establishment under him to work temporarily in another without either making formal transfers or altering the sanctioned scale of the respective establishments, provided the period of such arrangement does not exceed three months in a year in the case of any particular individual and that such arrangement is duly communicated to the Audit Office. Whenever it is considered necessary to continue the arrangement for a period longer than three months, the previous sanction of Government should be obtained thereto.

(*b*) Members of permanent office establishments are not to be deputed on temporary extra work in the office in which they are employed, on higher pay than that which they draw on the regular establishment; such deputations should be made without extra pay, officiating arrangements being made to fill up the regular staff. The object of this rule is to prevent temporary appointments from being sanctioned for the purpose of increasing the pay of members of the office establishment.

(*c*) When officials of one office are temporarily employed in another on probation for a specified period, the head of the office, from which the official has been borrowed, should not make permanent arrangements in the vacancy thus occurring without ascertaining that the lent official has been confirmed in the other office, and the head of the office to which the official is lent should immediately on the expiry of the period of probation, inform the head of the other office whether the official will be confirmed or reverted, and when not otherwise specified, the period of probation should be presumed to be six months. (*G. O. No. R.* 1070-109—L. R. 9-07-3, *dated* 8*th August* 1907.)

(*d*) When a Local Fund and a State department are administered by the same officer, transfer from one department to the other whether temporary or permanent may be made by that officer, within the limits of his powers of patronage in respect of State Fund employees. In such cases, the usual rules as regards debit of pension charges will apply. When the Local Fund and e State department are not under the same officer, sanction of vernment should invariably be obtained.

NOTE. 1.—All applications for transfers of officials either permanently or porarily from service paid from State Revenues to that paid from District and nicipal Fund and *vice versa* should be accompanied by a statement setting th the pay, the length of service and qualification of each person whose transfer roposed and the reasons therefor.

NOTE. 2.—When a transfer from one department to another is sanctioned an officer, intimation of such transfer should be forthwith given to the Compoller. (*G. O. No.* 12264-314—*L. B.* 11-13-80, *dated* 8*th June* 1914.)

Distribution of Salaries.

82. The head of an office is personally responsible for every salary drawn on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. To every pay bill signed by him he should attach a certificate that the amounts drawn on previous bills have been disbursed to the proper persons and their receipts taken in the acquittance roll. If the payee does not present himself before the end of the month, the amount drawn for him should ordinarily be refunded by short drawal in the next bill. Such amount can be drawn anew under Article 84 when he presents himself to receive it. In cases however where this restriction will operate inconveniently, the amount of undisbursed pay may at the option of the disbursing officer be retained for any period not exceeding three months. As the drawing officer is personally responsible for the sums drawn on establishment bills from the treasury, the concession should not be availed of in cases where he is not satisfied that proper arrangements can be made for the safe custody of the sums retained. Pay may not, under any circumstances, be placed in deposit.

1. The leave allowance of a non-gazetted officer on leave must be drawn from the treasury from which his salary is ordinarily disbursed under the signature of the head of the office and he must make his own arrangements for getting it remitted to him.

2. In the case, however, of a non-gazetted officer whose substantive appointment is not a local appointment, but simply that of a member of a provincial staff, leave allowances may be drawn, at (Bangalore) Head quarters by the Head of his Department.

3. The provisions of this Article under which acknowledgments (stamped or otherwise) of officers should be obtained in the office acquittance rolls, apply to cases in which the pay of more than one member of the establishment is drawn on a single bill and the pay of each is disbursed after it is drawn. In the case of officers whose salaries are personal, the acknowledgment should be furnished and the receipt stamp affixed in the bill itself.

83. The head of an office is not at liberty to readjust the salary of an officer by giving one officer more and another less than the sanctioned pay of his post, nor may he distribute the pay of an absentee otherwise than as provided in the Mysore Service Regulations. But in the case of departments or establishments divided into grades, there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible. This rule is applicable to ministerial establishments also.

Arrear Bills.

84. Arrear pay should be drawn, not in the ordinary monthly bill but in a separate bill in the same form, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of Government granting a new allowance: such bills can be presented at any time, subject to the conditions laid down in Article 11 and may include as many items as are necessary. Only one bill is sufficient for all arrear claims of different months which are drawn at the same time, particulars of claims of different months being however shown separately in the bill.

1. As the monthly bill should include the full claim for the month, whether drawn or not, no subsequent claim preferred in an arrear bill which is not covered by the amount thus shown as undrawn in the monthly bill or by an amount refunded into the treasury or by a fine which has been remitted, will be paid without full explanation of the circumstances under which it was omitted from the monthly bill.

2. For drawing the amount of a fine recovered by short drawal from the pay of an officer, no other authority than the order remitting the fine is necessary (*G. O. No.* 5245-6—*Ml.* 283-09-4, *dated* 18*th December* 1909.)

3. A certificate that the amount claimed has not been drawn in any of the previous bills should be recorded on each arrear bill.

Service Books.

85. Special attention is drawn to the rules regarding service books, contained in Articles 448 to 456, M. S. R. The service book is a contemporary record in minute detail of a person's official career and every entry in it should be attested at the time by the head of the office whose orders have caused it. Non-pensionable service should be distinctly shown as such in column 2 of the service books.

1. Service books should be maintained for officers in superior as well as for those in inferior service.

2. Service books are supplied by the Curator, Government Central Book Depot, their value (three annas for a copy) being paid by the officers requiring them.

86. Service books should be kept in the custody of the head of the office (Article 452, M. S. R.). When an employee is transferred to another office, his service book should be sent to the head of the office to which he is transferred and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments their service books should be sent to the Account Office for record.

In service books of the old form which have no separate column for leave, the description and term of the leave granted may be written across columns 2 and 3 and the dates of commencement and end of leave in columns 6 and 10; it may be convenient to make these entries in *red* ink.

87. The service books in each office should be taken up for verification on or before 1st July of every year by the head of the office, who after satisfying himself that the services of the officer concerned are correctly recorded in his service book in conformity with the instructions above, should record therein a certificate to the effect that the entries therein made have been duly verified and found correct.

1. The head of the office in recording the annual certificate of verification, should, in the case of any portion of service that cannot be verified from office records, distinctly state that for the excepted periods (naming them) a statement of services in writing taken from the officer concerned, supported by the contemporaries' evidence is attached to the book.

2. The Deputy and Assistant Commissioners should, either during the Jamabandi or when on tour in their taluks, inspect the service books kept in the taluk offices in their divisions, and see that they are maintained and completed up-to-date, and take due notice of any instance of neglect or omission.

3. Special attention is invited to the certificate prescribed in Article 69 (2).

Travelling Allowance.

88. Travelling allowance of establishments, other than permanent or fixed allowances, should be drawn after the close of each month, along with that of the Head of the office and other Gazetted Assistants in bill (Form 13) setting forth the details of the journeys and explaining any divergence from the recognised route. The bill should be countersigned by the Head of the Department or controlling officer before being presented for encashment in cases in which such countersignature is required by the rules. When actual expenses are drawn under the rules, details therefor should invariably be furnished in the travelling allowance bill. There should be only one bill for the month and it may after necessary countersignature be cashed at the treasury in which the pay bill of the establishment is cashed, and the amounts distributed as in the case of the establishment bills.

1. The officer countersigning travelling allowance bills will maintain a register in which he will note the bills he countersigns.

2. Travelling allowance bills of subordinate officers should be prepared and passed through in all their stages as expeditiously as possible, and when they are delayed in either the preparing or countersigning office more than a month, a note of explanation should be added on the bills. (*G. O. No. Fl.* 2889—*S. & A.* 223-14-1, *dated 4th January* 1915.)

3. In the case of travelling allowance bills of Police Officers for journeys beyond the State, a certificate should be recorded to the effect that journeys beyond the State were performed while acting within their legal powers. Sanction of Government is not necessary in such cases under Art. 40, M. S. R. (*G. O. No. Fl.* 656-65—*S. & A.* 35-14-579, *dated 9th August* 1915.)

4. As the members of the Dewan's staff are allowed to use Government motor cars, full travelling allowance should not be passed to them as a matter of course and a certificate whether such cars were or were not used should invariably be furnished with their travelling allowance bills. (*G. O. No. Fl.* 4638—*S. & A.* 319-13-5, *dated 9th April* 1914.)

Charge and other Allowances.

89. Orders relating to Charge, Local, Malnad and other allowances of Establishments are given in Appendix VII.

Compensation for dearness of Provisions.

90. The rules regarding the grant of compensation for dearness of provisions are detailed in Appendix VIII.

CHAPTER VI.—CONTINGENT CHARGES.

Introductory Note.—The terms Contingent charges or Contingencies as used in this Code include also Supplies and Services, which should however, be shown separately in all bills and accounts, distinguishing them from contingencies proper under the following rules:—

(1) Supplies and Services comprise charges which are incurred for the technical working of the department concerned, *i.e.*, charges which are not merely incidental but represent the main and proper activities of the department, *e.g.*, Exhibits for a Museum, Books for a public library, Rewards to informers, etc. Such charges are for the most part peculiar to the department in which they are incurred.

(2) Contingencies proper comprise those charges which are incidental to the management of an office, *e.g.*, Purchase of ordinary books and periodicals, etc. Such expenditure is of much the same kind whatever the department be to which the officer incurring them belongs.

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Classification of Charges.

91. The rules in this chapter apply primarily to Contingencies and Supplies and Services, but "Other Expenditure" is also subject to the rules of procedure prescribed in this chapter, except in so far as it may be governed by any special rules in other chapters of the code.

The term "Other Expenditure" includes such classes of expenditure as grants to educational institutions, scholarships, grants to local bodies, grants to religious or charitable institutions, contribution to public exhibitions and fairs and rewards.

92. (1) Contingent charges incurred on the public service are generally divided into the following classes :—

(*a*) Contract Contingent charges, *i.e.*, those for which a lump sum is allotted annually within which the officer may incur expenditure as required without further sanction of any kind.

They generally consist of charges, the annual incidence of which can be averaged with reasonable accuracy.

(*b*) Charges regulated by scales, such as rewards for destruction of wild animals.

(*c*) Special contingencies, *i.e.*, charges whether recurring or non-recurring, which cannot be incurred without the previous sanction of superior authority.

(*d*) Contingencies (ordinary) of Heads of Departments and other officers, passed on fully vouched bills which do not require countersignature.

(*e*) Countersigned contingent charges; *i.e.*, charges which are controlled and reviewed by Heads of Departments, the control usually taking the form of countersignature after payment on a monthly bill submitted to the Audit Office.

NOTE.—Fixed allowances for contingent expenses which are sanctioned by Government in the case of each office and drawn regularly on the establishment bill irrespective of the actual expenditure incurred in any month, are not subject to any rules laid down in this chapter, *e.g.*, contingencies of taluk offices, of District and Assistant Inspectors and Supervisors of Schools and of Local Fund Dispensaries.

93. Subject to any orders of the Government or controlling authority, an officer is allowed to draw money from the treasury for contingent expenses incurred on the public service within the amounts allotted to him in his budget estimate or otherwise. For ordinary expenses, previous sanction is not required. Government will define the nature and limit of charges :—

(*a*) which are regarded as ordinary and may be incurred without previous sanction, and

(*b*) which are regarded as special and require the previous sanction :—

(i) of any controlling officer.
(ii) of itself.

94. No salaries of any kind (except pay of hot weather establishment, and of temporary Field establishments of Surveys and Settlements and of all sweepers who are whole-time servants or otherwise in the Civil Department or at the discretion of Government, of such other classes of menials, *e.g.*, cooks, dobies, tailors, syces, grass cutters, as Government have from time to time ruled to be ineligible for pension or as they may in future declare as non-pensionable) and no additions to pay may be charged as contingent expenditure or included in the contingent bills; such charges should be drawn on establishment bills. Fixed travelling allowance, house rent, etc., should be drawn along with the pay of an officer.

Contingent charges on account of wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The Audit Office will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.

General Rules.

95. No officer may, without previously obtaining an extra grant, incur expenditure in excess of the amount provided for contingent charges under the minor head concerned; and when an officer exceeds the annual grant, he may, under orders of Government, be held responsible for the excess. Government may either allow a disbursing officer free discretion within this limit, or require him to restrict his expenditure within the grant for each detailed head of contingent expenditure, unless the controlling authority has previously transferred to the head in which the excess is anticipated, part of the grant under another detailed head.

1. The power of making transfers from the contingent grant of one district to that of another under the same minor head may be delegated to specified officers or retained by Government. But the transfer can only be of an ascertained surplus within the same minor head.

"The Heads of Departments mentioned in Appendix XXII B. can sanction transfers of contingent grants up to Rs. 500 within the same minor head provided the expenditure is entirely under their control." (*G. O. No. Fl.* 1305-54—*G G. F.* 70-18-1, *dated* 3*rd September* 1918, *and G. O. No. Fl. C.* 2371, *dated* 14*th June* 1924.)

2. It is very essential that expenditure under contingencies, travelling allowances, and such other miscellaneous items of a fluctuating nature should be strictly kept within the budget limits and Government expect a rigid adherence to them. While prescribing strict economy, it is not the intention of Government that efficiency should be sacrificed in any matter to attain this desirable end. No specific and minute rules can be laid down in this matter which should be left more or less to the judgment and discretion of individual officers; but much unnecessary expenditure will be avoided and great economy secured if both the spending and controlling officers will thoroughly realize the importance due to this duty and personally control the expenditure with a strict regard to economy and real necessity. Government rely upon the hearty and willing co-operation of all the Heads of Departments and Deputy Commissioners of districts in this important matter. The Comptroller will watch the expenditure under these heads from month to month and bring to the notice of Government any tendency which he detects for exceeding the limits laid down, so that corrective action may be taken both promptly and effectively. (*G. O. No.* 310-350—*R. F.* 20-1899, *dated* 11*th July* 1901.)

In sanctioning, as a special case, the expenditure incurred by the head of a department, under certain contingent heads, in excess of the budget grants, Government observed that expenditure over and above the sanctioned amount should not have been incurred without the express orders of Government, that it will cause serious embarassment to Government if heads of departments go on incurring such expenditure in spite of repeated warnings, and that Government will, in such cases, be obliged to disclaim liability and to be under the painful necessity of directing that such expenditure be met personally by the officers concerned. (*G. O. No. Fl.* 6026-65--*Med.* 206-04-2, *dated* 30*th June* 1905.)

96. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure should be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the grant of another year.

97. No money should be withdrawn from the treasury unless it is required for immediate disbursement. It is not permissible to draw advances from the treasury either for the prosecution of works, the completion of which is likely to take considerable time, or to prevent the lapse of budget grants.

98. The charges of two major heads may not be shown in one register, nor included in one bill except when specially authorised by the Comptroller. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill. In such a case, the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Comptroller.

99. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury.

Responsibility of Drawing Officers.

100. Every public officer should exercise the same vigilance in respect to petty contingent expenses, as a person of ordinary prudence would exercise in spending his own money. The drawing officer is further responsible for seeing that the rules regarding the preparation of vouchers are observed, that the money is either required for immediate disbursement or has already been paid from the permanent advance, that the expenditure is within the available grant and that all steps have been taken with a view to obtain an additional allotment, if the original grant has either been exceeded or is likely to be exceeded, and that in the case of contract contingencies, the proposed expenditure does not cause any excess over the contract grant.

1. Heads of departments and Deputy Commissioners will see that no expenditure is incurred out of the budget grants unless really necessary in the interests of public service. The existence of a budget allotment should not be taken to justify its full utilisation. All officers concerned should cordially co-operate with Government in curtailing expenditure as far as possible. (*G. O. No.* 849-88— *G. F.* 73-04-2, *dated* 13*th August* 1904.)

2. Telegrams from officers respecting applications for leave of absence, appointments and other matters of a personal nature may not be sent at the expense of the State. In cases of extreme urgency for leave, necessitating an exchange of telegraphic messages, the cost of such messages will be a proper charge on the officer concerned and not on office contingencies. This rule should be strictly enforced by Heads of Departments and Deputy Commissioners (*G. O. No.* 10314-53—*Mis.* 287-1, *dated* 12*th February* 1901.)

Responsibility of Controlling Authority.

101. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates; that previous sanction, for any item requiring it, is attached, that the requisite vouchers are all received and in order; and that the calculations are correct; and specially that the grants have not been exceeded, or are not likely to be exceeded and that the Audit office is informed either by a note on the bill or otherwise of the reason for any excess over the monthly proportion of the Budget grant.

If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked.

101A

Permanent Advances.

102. Advances are granted to officers who may have to make payments, before they can place themselves in funds by drawing bills. They are subject to the following rules:—

(1) The amount is fixed by Government except in cases falling under rule (2). Applications to Government for the grant or revision of a permanent advance must be submitted through the Comptroller who will advise as to the appropriate amount of the advance.

(2) Heads of Departments (referred to in Appendix XXII B) can sanction the grant of permanent advances for officers subordinate to them, up to the amount advised by the Comptroller as appropriate. If there is any difference of opinion between the Comptroller and the sanctioning authority on this point, the matter should be referred for the orders of Government.

(3) As these advances involve the permanent retention of money outside the treasury, they must not be larger than is absolutely essential.

(4) These advances should not be multiplied unnecessarily. An officer's advance should meet the needs of every branch of his office. If he has subordinates who require petty sums, he should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgments from them in the same way as he himself furnishes the Comptroller, and retaining them in his office.

(5) Officers of the Public Works Department are allowed separate permanent advances for meeting emergent expenditure on works.

(6) The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges ; thus, if a menial servant is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.

103. Each officer who has obtained a permanent advance is required, to attach to his salary bill for July of each year payable in August a short acknowledgment in Form 19 that the amount is due from, and is to be accounted for by, himself. Salary bills not accompanied by such certificates will not be paid by treasuries. When there is a transfer of charge of an office, a similar acknowledgment for the full amount should be attached in Form 20 to the first pay bill presented at the treasury by the relieving officer after transfer. These forms provide in addition for record of the verification of the library and furniture registers. (*G. O. No. Fl.* 7090-139—*G. F.* 217-17-1, *dated* 27*th May* 1918.)

1. The acknowledgment should always be for the full amount at the debit of the officer including portions of the advance held by his subordinates.

2. When more than one advance is held by an officer, the aggregate amount held by him should be entered on the face of the acknowledgment and the particulars making up that amount entered on the reverse thereof.

Record of Contingent Expenditure.—Contingent Register.

104. A register of contingent expenditure in Form 21 shall be kept in each office, and the initials of the head of the office or of a gazetted officer to whom this duty has been delegated by him shall be entered against the date of payment of each item. It will be printed on royal paper in which the Comptroller will assign, to the several columns, headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed and a single column allotted for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges. An unusual charge, falling under any of the separate columns, should be described in the column headed 'Description' though the amount of it is entered only in its special column and the same 'Description' column will serve also for note of the month or period to which any recurring charges (*e.g.*, rent or punkah pullers) entered in the other columns belong.

1. If more convenient, a separate register may be maintained for each class of contingent charges.

2. The most important common heads of contingencies are noted below; any others which it may be convenient to record separately may be added to the list and those here specified may, if desired, be further sub-divided:—

(*a*) Section-writing.
(*b*) Cost of acquiring or purchasing land.
(*c*) Law charges.
(*d*) Tour charges.
(*e*) Purchase and repair of furniture.
(*f*) Purchase and repair of tents.
(*g*) Purchase of books.
(*h*) Country stationery.
(*k*) Carriage of stationery.
(*l*) Hot and cold weather charges.
(*m*) Telegrams and official postage.
(*n*) Charges of remittance within district.
(*o*) Treasury charges.
(*p*) Cloth for records.
(*q*) Miscellaneous.
(*r*) Rents, rates and taxes.

3. No charges shall be entered in any contingent bill for postage labels other than service postage labels. Receipts for expenditure incurred in the purchase of service postage stamps should always be obtained upon a printed form (Form 22) signed by the Treasury Officer.

4. Every item paid from the permanent advance *no matter on what account*, must be at once entered in the contingent register in its proper column. An advance made from the permanent advance such as railway fare to peons should be entered under the column 'advance'. When advances are subsequently adjusted, the fact of adjustment should be noted in the 'remarks' column.

5. The allotments sanctioned for each head of expenditure should be entered in the register at the commencement of the year, as also the additional allotments and transfers that may be subsequently sanctioned. The expenditure should be worked out progressively; and regulated carefully in accordance with the altered grants.

6. Either the head of the office himself or a gazetted officer to whom this duty has been delegated by him must initial the entries in the contingent register. If this duty has been performed by a non-gazetted officer, the register must be reviewed, and the entries re-initialed by the head of the office or such gazetted officer on return to headquarters

105. As the office cashier pays away any money, he will enter the date, name of payee, and number of sub-vouchers in the three columns to the left, the amount in the proper column (marking off all the others) ; and in the case of any unusual charge, he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, see Article 117.

2. The date of payment and the amount paid must be recorded on each sub-voucher at the time of payment.

106. At the end of each month, the forward total of each column should be made in the disburser's register and when the foot of the page is reached, it should be carried forward in ink to the top of the next. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the budget grant for it, a progressive total of all the columns must be made monthly, immediately after the monthly total and will include all payments under each head, as also all work bills (see Article 121) from the commencement of the year up to the end of the last expired month.

Bills for Encashment.

107. When it is necessary to draw money for contingent expenses from the treasury as, for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in an abstract bill (Form 23). He will then lay the bill with the sub-vouchers and registers before the head of the office who will carefully scrutinise the entries initialing them in the contingent register, if this has not already been done by him, and sign the bill which the cashier will then date and number and present for payment at the treasury.

1. Bills in Form 24 will be prepared showing full details of charges in the cases referred to in Article 114.

2. Contingent charges other than Contract contingent charges will be included in the same bill. But Contract contingent charges will be entered in separate bills. In a bill for Countersigned contingent charges, details must be given of the numbers of sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-voucher is for more than Rs. 25. In a bill for Contract contingent charges, such details only need be given as will suffice for the proper classification of charges ; no details of sub-vouchers such as their numbers, need be given in the bill, and sub-vouchers for more than Rs. 25 will be retained in the office and the others destroyed.

3. When the advance is running short, a demand may be presented in excess of the balance ; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

4. To enable the treasury to see as far as possible that the money claimed on any abstract contingent bill is for authorised public service, and to bring the

procedure with regard to the preparation of such bills into strict conformity with the rules on the subject, all officers drawing abstract contingent bills on the treasury should classify the charges according to the detailed heads of contingencies given in the budget estimates of the department or office concerned. In the case of departments or offices for which no details are given in the budget, the classification given in rule 2 under Article 104 should be adopted as far as possible. The object of the classification is simply to show that the charges incurred are really of a contingent nature and are on *bona fide* public purpose. The officers in charge of treasuries will refuse payments on abstract bills that do not furnish these details.

5. No contingent bill will be discharged at the treasury, unless the amount is stated in figures and words and both are free from erasures or other alterations. When the bill is presented without the amount in words, it should be returned by the Treasury Officer for supplying the omission. Contingent bills are not to be paid to *bearer*, unless receipted by the drawer on the back " contents received."

108. When special sanction is necessary for any charge, the sanction must be quoted both in the bill presented for encashment and in the detailed bill; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

1. In the case of charges which require, by rule or practice, special sanction of Government and for which provision has been included in the budget, the Comptroller will enforce such sanction being obtained before the charges are actually incurred and paid. (*G. O. No.* 849-88—*G. F.* 73-04-2, *dated* 13*th August* 1904.)

2. Heads of Departments will include in the estimates of cost of articles to be purchased, submitted for the sanction of Government, the charges on account of freight, shipping, etc., if such charges can be stated approximately, and if that is not possible, will state clearly in the estimates that the cost is exclusive of such charges. In the latter case, the Comptroller will admit subsidiary charges for freight, shipping, etc., without further sanction of Government, if there is budget provision therefor. (*G. O. No. Fl.* 883-931—*G. F.* 27-13-2, *dated* 18*th August* 1913.)

109. When paying rewards to informers, if it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the Deputy Commissioner or the Head of the Department to the effect that the reward has been duly paid should be submitted to the Comptroller in support of the payment, in lieu of the payees' receipt ordinarily required.

Contract Contingencies.

110. The important features of Contract contingencies are as follows:—

1. No details of expenditure beyond those required for purposes of classification need be furnished in bills.

2. Disbursing officers are given full permission to incur expenditure within the limit allowed, they being held personally responsible for any expenditure in

excess of the contract amount. Contract allotments are convenient for charges of ordinary character which do not fluctuate from time to time, such as, charges on account of purchase and repair of furniture, purchase of books, miscellaneous office expenses, rates and taxes, postage and telegrams, hot and cold weather charges and tour expenses. The contract need not necessarily be with each disbursing officer but may be with Heads of Departments, they being allowed in such cases to distribute the total contract allotments with reference to requirements of each of their subordinates. But in such cases there will be a separate contract for the Head of the Department himself so that he may not be able to spend more for his own office by withdrawing funds from the grants intended for his subordinates.

3. Charges of a special character are omitted from the contract grant.

4. The sub-vouchers for more than Rs. 25 should be retained in the officer while the others should be destroyed or so defaced that they cannot be used again

Recurring Contingencies.

111. No charge which binds Government beyond a single payment may be incurred without the sanction of Government.

NOTE.—1. The sanction of Government is not required to the payment of Municipal taxes, whatever be their amount, when such taxes have been assessed by competent authority. If in any case, the Head of a Department or Offic considers that the assessment is excessive, he may represent the matter to higher authorities.

NOTE 2.—The Heads of Departments noted in Appendix XXII B are authorised to sanction recurring contingent charges under this article, subject to the Budget provision, provided the limit of Rs. 10 per mensem is not exceeded under each item and sanction does not exceed two years.

Special Contingencies.

112. Special contingencies are charges of a special character which require the sanction of a superior authority, generally Government.

The special powers exercised by officers for incurring certain items of contingent expenditure are given in Appendix XXII B.

Ordinary Contingencies.

113. Ordinary contingencies are those which are incurred by disbursing officers as occasion for them arises without sanction of any higher authority. This class includes all contingencies other than Contract and Special contingent charges.

Contingent Charges not Countersigned.

114. Officers whose bills do not require countersignature will prepare their bills in Form 24 giving full particulars of charges, attaching all sub-vouchers for charges in excess of Rs. 25 and recording the certificate prescribed in Article 115. All payments which can be made from the permanent advance should be made from it and the same recouped by drawing the money from the treasury on bills supported by necessary sub-vouchers.

1. In the case of officers, whose contingent bills require countersignature, and where the offices of the drawing and countersigning officers are located in the same station, bills in Form 24 supported by necessary sub-vouchers should be prepared once for all and got countersigned by the officers concerned. The countersigned bills of such of these officers as are at Bangalore should be submitted to the Comptroller for pre-audit and payment, and those of officers at other places should be presented to the treasury for payment.

2. Occasions may arise in exceptional circumstances when an amount in excess of the permanent advance may be required for payment. In such cases, the required amount may be included in the contingent bill and the vouchers supporting such payments forwarded to the Comptroller's Office as soon as payments are made, giving clear reference to the bills to which they relate. Until their receipt the amounts drawn will be held under objection. These vouchers should be furnished within a month after the amounts are drawn; otherwise the Comptroller will have power to direct the amounts to be recovered from future bills submitted for payment.

3. In the case of Supplies and Services not paid out of the permanent advanc, the bills or invoices of a firm or private party will be forwarded to the Comptroller for audit and payment, duly countersigned, with the required certificates, and after noting the Major, Minor and Detailed Head of account to which the charges are debitable.

4. The names of officers whose bills do not require countersignature are indicated in the statement given in Appendix IX.

Countersigned Contingencies.

115. (*a*) From the monthly totals of the contingent register, the monthly detailed bill will, in the case of Countersigned contingent charges, be prepared in Form 25 headed *not payable at the treasury*, and showing the monthly total of each column, with the description of each unusual charge; the numbers of the sub-vouchers will be entered against each item; at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer with the sub-vouchers for all sums above Rs. 25 and a certificate in the following form for smaller ones :—

I certify that the expenditure charged in this bill could not with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above Rs. 25 in amount are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been destroyed, so defaced or mutilated that they cannot be used again.

NOTE.—Vouchers in respect of articles paid for by value payable post must be supported by the regular invoice or bill containing details of items, along with the V. P. covers.

(*b*) If in any month the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. Government may, however, direct the submission of sub-vouchers for any particular class of expenditure to the Audit Office, irrespective of the limit of Rs. 25 prescribed above.

2. Though officers are at liberty to draw money from the treasuries on abstract contingent bills as often as they please, there should be only one detailed contingent bill for a month furnishing details for the total amount drawn on abstract contingent bills during that month.

3. As grave inconvenience is caused by the non-receipt of detailed contingent bills in time, all heads of offices authorised to draw on abstract contingent bills should forward their detailed contingent bill to their countersigning officers, before the close of the first week following the month to which the bill relates, so that all the detailed contingent bills may be in the Comptroller's Office before the 15th of the month following that to which they relate *at the latest*.

4. Due intimation will be given by the Comptroller from time to time to the treasuries, of the offices which do not submit their detailed contingent bills in time and the payment of further abstract contingent bills stopped till the detailed contingent bills are submitted.

5. Should the head of an office, for any reason, anticipate delay in furnishing a detailed bill for any unusual or special charge, he will apply to the Comptroller for extension of time for submitting it, when the treasury will be duly apprised of the fact and instructed to pay the officer's abstract contingent bill up to a specified date on the production of a certificate modified in respect of the special items. Such cases, it need hardly be observed, will necessarily be few.

6. The Treasury Officer should see that the above instructions are strictly observed and that the certificate on the back of the bill is signed in all cases.

7. If the contingent register prescribed in Article 104 is properly maintained, there ought to be no difficulty in submitting the detailed bill correctly and punctually. If any amount drawn on any of the bills cashed during the month has been refunded into the treasury, the date of refund should be stated.

8. No detailed monthly bill is required from officers who draw money from the treasury on bills furnishing details and accompanied by sub-vouchers, whether such bills are countersigned or not. (*Vide* Article 114.)

9. A Deputy Commissioner need not personally give the certificate required from a disbursing officer; with the sanction of Government he may delegate the duty to one of his gazetted subordinates.

116. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of the unusual items, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of sub-voucher, and explanation of the objection will be noted on the bill at foot and in the ' Remarks ' column of the register, and the amount shown in the register in the column affected will be corrected in red ink; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The countersigning officer will then take up the register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with vouchers for amounts exceeding Rs. 25.

In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorised by the countersigning officer.

117. There will thus be two registers of the same form in the offices of the disburser and the countersigning officer. In the first, a single line will be given to each sub-voucher; in the second, to each monthly bill, except that each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the disbursing office for record of the numbers of sub-vouchers but in the countersigning office it would be blank. Again, for the columns to the right, that concerning the detailed bill would show in the disbursing office the date of its despatch; in the other, the date of its receipt. The column for date of admission would, in the countersigning office show the date of despatch of the countersigned bill, while in the case of the disbursing office, it would record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

Disallowances.

118. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should without fail be refunded by short drawing on the next contingent bill presented at the treasury for the same department; therein the gross amount of each sub-voucher would be entered, and below the total would be entered " Deduct disallowed from bill of Rs. " and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn; after the total of the sub-vouchers in the next bill presented at the treasury, would be entered " Add amount of disallowance from bill of refunded by deduction from contingent bill No. dated and re-allowed as per "; the receipt would be for the gross amount and the items would be re-included in the next monthly contingent bill.

NOTE.—It will be observed that the totals in the disburser's registers are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him under one detailed head is adjusted by a short charge in another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a minus sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

Inspecting Officers' Bill.

119. An Inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting, at the different treasuries, contingent bills in the ordinary form, for the recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury; and in this case it will be well to require the drawing officer to note details at foot of the bill showing the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

Inter-Departmental Transfers.

120. The principles and rules prescribing the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts are given in Appendix X.

Petty and casual supplies, made for the convenience of the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

121. In the case of work done by a Government factory (such as jail workshop) or other authorised transfers, the officer in charge will, if the adjustment is to be made by book transfer, prepare an invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, clearly noting on the invoice the Major, Minor and Detailed Head of account to which the charge is debitable, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to the contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills ; in the register of the countersigning officer the amount of such a bill should, in like manner be separately entered. Such invoices will never be retained by the countersigning officer. The supplying officer will, on receipt of the countersigned invoice, transmit the same to the Comptroller, for necessary adjustment, indicating the detailed head of account to which the amount has to be credited.

NOTE 1.—The officer served cannot charge the amount in his contingent bill, as no cash payment is made, but only a book adjustment in the Account office; but the amount available for contingent expenditure is reduced, and so to work out the available balance, note is made in the register of contingent expenditure *in red ink* and in the statement of account at the foot of the bill.

NOTE 2.—In the case of public supplies of Electric power, the bills for which are payable out of Government Funds, the departments to which the power is supplied should return the bills for the supply of power duly accepted, by the 15th of the month in which the bills are rendered. In case of bills which require the countersignature of a superior authority, the due date will be the 15th of the month following the one in which the bills are rendered.

If the bills are not returned accepted before the due dates, the Electrical Department may send a duplicate copy of the bill concerned to the Comptroller for adjustment, as if acceptance has been intimated. This procedure is admissible only in case of bills for the supply of power for lighting purposes, and not in the case of those for other supplies made and services rendered by this Department. (*G.O. No.* 562-621 *P.P.* 18-21-4, *dated 4th August* 1921, *and G.O. No. Fl.* 1514-63—*G. F.* 36-22-2, *dated* 16*th September* 1922.)

Expenditure for other Officers.

122. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of the contingent expenditure incurred in this way is not less than Rs. 50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the officer requiring the expenditure is attached and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on, *e.g.*, a Police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the Police Officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant, if his own should fall short beforethe end of the year. The responsibility for obtaining proper sancion always rests with the originating officer.

NOTE.—This rule does not apply to expenditure chargeable to Local Funds, which should always be recovered.

Miscellaneous.

123. Rules for making purchase of Stores are given in Appendix XI and other sundry rulings relating to Contingent expenditure in Appendix XII.

CHAPTER VII.—MISCELLANEOUS CHARGES.

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Refunds

124. (*a*) No useful check can be exercised over refunds of revenue in the Account Office except in cases where full details of the collections of such revenue are received in that office, either in the treasury accounts or other documents, *e.g.*, Fine statements. It is therefore essential that every refund should be noted against the original credit in the departmental accounts, where all sums are entered in detail. The voucher for refunds (Form 26) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate in column 10, while the Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

125. (*a*) Refund bills may be presented for payment at the treasuries which received the amount originally. Such bills when presented for payment should have recorded on them the original orders of the authority sanctioning the refund. or have attached to them duly authenticated copies of the orders sanctioning the refund.

(*b*) In the case of refunds sanctioned by Government, it will be enough if an endorsement noting the number and date of the Government Order is made on the bill itself and attested by the departmental countersigning authority concerned.

(*c*) As regards refunds of examination fees, a certificate should be endorsed on the original receipt by the Secretary to the Board of Examiners specifying the amount to be refunded and the receipt returned to the party for presentation at the treasury in which the amount was originally credited.

(*d*) The cases of claims of refunds (other than refunds of Income-tax and Stamp Revenue) to be made at Bangalore should however be treated as an exception. In these cases the refund bills should be submitted to the Comptroller for pre-audit.

NOTE.—1. As a precaution against double refunds of land revenue or other receipts, the amount and the date of each refund should be noted by the Treasury Officer against the original item of credit in the treasury receipt register.

NOTE.—2. In paying refund bills, the Treasury Officer should see that the certificate of note of refund in departmental accounts is recorded on bills before they are cashed.

126. The powers of the various officers in the matter of sanctioning the several kinds of refunds and the special procedure for refunds of certain items of revenue are given in Appendix XXII C. In cases not provided for therein, sanction of Government is necessary.

Discount on Stamps.

127. Licensed vendors who purchase general stamp paper or labels and who are established at the headquarters of districts and taluks, where treasuries are located, will receive 3 per cent discount, and those established elsewhere 5 per cent discount. In either case, they must pay ready money for stamps whether paper or labels, before taking them from the treasury. The discount allowed upon Court fee stamps and copying sheets is 2 per cent in all the districts and taluks, except in Kolar Gold Fields where 5 per cent is allowed. Discount at the rate of 2 per cent shall be given on account of the purchase of any stamp exceeding Rs. 50 in value.

The minimum value of stamp papers or labels or both to be sold at one time to a licensed vendor is Rs. 25. In special cases, however, the minimum limit may be reduced to ten rupees under the orders of the Deputy Commissioner who should record his reasons for such reduction and intimate the same to the Comptroller for his information. The value of copying sheets sold to the vendor at one time shall be not less than Rs. 10. (*G. O. Nos. Fl.* 2579-87—*R. F.* 25-03-6, *dated* 5*th November* 1904 *and Fl.* 4874-84—*S. R.* 183-12-2, *dated* 28*th February* 1913.)

The discount is given by deduction from the purchase money. The Treasury Officers are responsible for seeing that discount is properly calculated. They should certify, to this effect, in the subsidiary schedule of receipts on account of stamps sent to the Comptroller with the monthly accounts.

Remuneration to Patels and Shanbhogs.

128. The remuneration to shanbhogs and patels shall be paid annually as a rule either during the collection season or soon after the close of the financial year for which the *potgi* is due The *potgi*

No. 20.

Page 174-75 Annexure Para 7.

In line 2 of Rule 1, substitute the words "The Comptroller, Mysore Government" for "Dewan of Mysore" and for the G. O. quoted in lines 3 and 4 of page 175, substitute G. O. No. Fl. 2678—G. F. 7-26-25, dated 24th September 1926 and G. O. No. 3759—G. F. 7-26-42, dated 13th November 1926.

(M. C. A. C. Vol. I, 2nd Edition No. 20, dated 4-10-27)

COMPTROLLER'S OFFICE,
Bangalore, 4th Oct. 1927.

S. SHAMANNA,
Comptroller.

No. 12.

Page 175, Annexure.

Insert the following as Clause (7) under Para 7 treating the existing Cluse (7) as (8).

" Post Office Cash Certificates may be accepted as Securities at cash payment value at the time of deposit."

(*G. O.* No. *Fl. 381-440—G. F. 259-25-2, dated 23rd July 1926.*)

(M.C.A.C., Vol. I, 2nd Edition, No. 12, dated the 23rd October 1926.)

S. SHAMANNA,
Comptroller.

WD 904—GPB—3,000—10-2-27

Page 175 Annexure Para 7.

Substitute the following for Rule 5.

" (5) Provident Fund Deposits—both compulsory and optional-are exempt from liability and should not be accepted as securty. "

(*G. O. No. R. 126-181—L. R. 54-25-9, dated 8th—12th July 1926.*)

(M. C. A. C. Vol. I, 2nd Edition No. 19, dated 4-10-27)

should be reckoned from the 1st July to the 30th June next. Payments should, as far as possible, be made in *cash* at the headquarters of taluks by the Amildar himself, and not through the agency of shekdars. But shanbhogs and patels may be allowed to pay themselves their *potgi* allowances out of the *kandayam* due by them or out of the collections made by them, the amount so withheld being shown in taluk accounts as received under " Land Revenue " and disbursed as " *potgi* ". A voucher in proper form should be obtained before such an adjustment is made.

1. A permanent order is issued by the Deputy Commissioner to each taluk in the prescribed form, showing the settled allowances payable to each village officer. It should be kept in a book form, a page being allotted to each village, and each payment entered therein with date, under the initials of the Amildar or Sheristadar. A copy of the order book may be given to each shanbhog or patel concerned, and if desired, the payment should be noted in his copy also. Payments should be made as parties appear, on their receipts, and the payments made should be entered in a detailed bill (Form 27) and submitted to the District Treasury, one for the payments from the 1st to the 10th and another for those from the 11th to the end of the month.

2. The treasury will make no payment unless it is acknowledged in the bill itself (Form 27) by the person or persons actually entitled to it with receipt stamp where necessary.

3. Potgi allowance should not be drawn and kept in deposit under any circumstances.

4. The Revenue Commissioner has been empowered to sanction disbursement of *Potgi* according to decennial revision. (*G. O. No. R.* 6030-81—*L. R.* 193-17, *dated* 18*th November* 1918.)

Compensation for Land.

129. (*a*). The procedure to be observed for the payment of compensation for lands taken up for public purposes under Land Acquisition Regulation No. VII of 1894 is regulated by the rules printed in Appendix XIII.

(*b*) The principles to be observed in payment of compensation for lands acquired in British India and Native States for Railway purposes are contained in G. O. No. R. 3279-88—L. R. 333-14-2, dated 2nd November 1914 and in Chapter 21, Mysore Revenue Manual, Volmeu I.

(*c*) In cases of acquisition of lands for public purposes, departmental officers should see that compensation is settled before possession is taken and Land Acquisition officers should see that payment of compensation is not delayed and possession is handed over in due course to the departments concerned in a formal manner. In cases where, in contravention of this direction, possession is taken and owing to any inordinate delay in the payment or tender of such compensation, it becomes necessary to pay interest under section 34 of the Acquisition Regulation, the officer or officers responsible will render themselves personally liable to make good such amount. (*G. O. No. R.* 9241-92—L. R. 403-16-1, *dated 6th March* 1917.)

130. Government may authorise any Land Acquisition Officer to make all or any of his payments by cheques on the treasury, provided no inconvenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

131. The cost of any special establishment entertained under orders of Government by a civil officer, is, when the officer is employed as a Public Works disburser, chargeable to the works concerned ; otherwise it is brought to account in the civil department. Contingent charges follow the same rule.

Charges for the Prevention of Spread of Epidemics.

132. Bills for charges incurred in the purchase of medicines, disinfectants, etc., and other charges of a kindred nature for treating cholera patients or for the prevention of the spread of epidemics, require the sanction of Government in each case. *C. G. O. No.* 10375-6—*Mis.* 2114, *dated 25th February* 1898.)

1. The Sanitary Commissioner may place the funds required for plague expenditure at the disposal of the several disbursing officers, but the sanction of Government is necessary for all items of expenditure other than those he is permitted to incur. (*Vide* Appendix XXII B.) (*G. O. No* 9286-7—*San.* 156-01-2, *dated 25th March* 1909.)

2. The charges for the suppression and prevention of plague including the erection of sheds should ordinarily be borne by the Local Bodies concerned; where however, the Local Bodies are unable to meet the cost of these charges in full, the question of a grant-in-aid from State Funds will, on special application, be considered by Government and dealt with on its merits. To enable the District and Municipal Boards to provide in their respective budgets a reasonably adequate amount for expenditure on plague preventive measures, the Sanitary Commissioner will intimate to each of the Local Bodies in January of every year, the probable amount required during the following official year for epidemic charges within the area under its control, and also submit a consolidated statement of such estimates to Government for reference in sanctioning the budget estimates. (*G. O. No.* 7431-48—*San.* 58-13-2, *dated 31st January* 1914.)

3. A moiety of the entire plague charges in the cities of Bangalore and Mysore should be met from the Municipal Funds. (*G. O. Nos.* 8687-9—*San.* 40-06-4, *dated 21st March* 1907 *and* 6405-7—*San.* 32-11-6, *dated 7th March* 1912.)

4. All dietary and other incidental charges of the Epidemic Diseases Hospital, Kolar Gold Fields, and the ordinary recurring expenditure of the Health Office, should be borne by the Sanitary Board. (*G. O. No.* 6508-10—*San.* 22-11-4, *dated 11th March* 1912.)

5. The expenditure incurred on office contingencies in the Plague Branch of Deputy Commissioners' Offices should be met from the ordinary allotment given to those offices for contingent purposes.

6. All expenditure on contingencies and other charges incurred in the Kolar Gold Fields Sanitary Board area by the President should be met by the Sanitary Board in accordance with Government Proceedings No. 11344-6—San. 46-13-4, dated 12th May 1914, and the general principles enunciated in para 5 of G. O. No. 6381-92—San. 250-07-33, dated 8th March 1912. (*G. O. No.* 1752-64—*San* 83-13-4, *dated* 15*th August* 1914.)

Scholarships.

133. The several classes of scholarships sanctioned by Government are given in Appendix XIV.

Grants-in-aid.

134. All grants require the sanction of Government.

1. The Inspector-General of Education is however empowered to sanction grants to Educational Institutions under the revised Grant-in-aid Rules, issued with Government Order No. 4557-8—*Edn.* 188-19-19, dated 29th May 1922.

2. One consolidated bill for the grants payable to all aided Village Elementary institutions in a taluk, should be prepared in duplicate, as in the case of establishment bills of Village Elementary Schools, by the Assistant Inspector of Education and sent to the Amildar of the taluk concerned for encashment and disbursement, in the same way as he disburses the pay of teachers of Village Elementary Schools. Establishment bill form, (Form 16) should be used for drawing these grants-in-aid and the procedure followed in the case of Village Elementary Schools, regarding the preparation of bills, refund of undisbursed amounts, maintenance of acquittance rolls, etc., should be followed in the case of these grants-in-aid also.

3. As it is considered inexpedient that different departments of the State should, in their individual names, make contributions towards one and the same object of public utility, Heads of Departments will forward to Government all applications for help for such purposes. In deserving cases, a State grant will be sanctioned in the name of Government. (*G. O. No. G.* 2695-745—*Mily.* 82-14-18, *dated* 29*th August* 1917.)

135. Grants for sanitary improvements are regulated by the following rules :—

1. Allotments may be made from out of the sanctioned grant in the budget for sanitary improvements in towns and villages for the following classes of sanitary works :—

(*a*) Provision or protection from contamination of water-supplies in Municipalities ;

(*b*) Drainage system in Municipalities ;

(*c*) Formation of Town extensions ;

(*d*) Construction of model sanitary houses of approved designs in selected areas ;

(*e*) Construction of Epidemic Diseases Hospitals ;

(*f*) Conducting scientific malarial surveys and adoption of preventive measures against malaria ; and

(*g*) generally, for any other improvements recommended by officers of the Sanitary Department and approved by the Central Sanitary Board

2. The necessary funds, as far as possible to the extent of the allotment recommended by the Central Sanitary Board and available from the final budget allotment under the head of sanitary improvements, will be placed at the disposal of the Local Bodies when the works are taken in hand and funds are applied for.

3. As a rule no proposal for allotment can receive consideration unless the following conditions are fulfilled :—

(1) The Local body concerned should have definitely resolved to carry out the work.

(2) The details of procedure, including the consideration and acceptance of plans and estimates should have reached a stage at which the work can fairly be expected to be put on hand during the ensuing year.

(3) The Local body should be prepared to meet not less than 50 per cent of the estimated cost of the work out of its own revenues.

4. The State grant for sanitary improvements should never be drawn upon for payment towards the cost of sanitary works that the Local body is expected or is able to provide for out of its own normal income; nor, except in special cases of financial inability, should the limit of contribution exceed one-half of the total estimated cost of the work.

5. Once a grant is allotted, the expenditure thereof will be governed by rules appertaining to the procedure and agency, in the same manner as if the grant formed part of the general funds of the Local body. Provided that, in case the grant remains unspent or only partially spent at the close of the year, the whole or the remaining part of it shall lapse to Government and shall not be utilised except with the renewed approval of Government on a recommendation again of the Board. (*G. O. No. G.* 5321-44—*San.* 47-17-6, *dated* 12*th September* 1918.)

Departmental Payments.

136. Departmental payments, such as those for purchase or stationery by the Superintendent of Stationery, are made undef general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the departmental store accounts; the authority, unless it is a general one, under which the purchase is made, should also be quoted on bills.

Industrial Department.

137. (*a*) All payments on account of Sandal Oil Factory, will be made by cheques drawn by the Director on the Bank of Mysore, Ltd., Bangalore.

The salaries of establishment of the Bangalore Factory, travelling allowances and fees for consulting chemists are paid by cheques after preaudit.

For the present, the Bangalore Factory will be treated as the Head Office and all payments in connection with the Mysore Factory, except salaries of establishment, wages and other petty payments will be made in Bangalore, bills for purchases, etc., being passed by the Superintendent, Mysore Factory and sent to Bangalore for payment.

The Director will arrange to transfer a sufficient amount to the credit of the Superintendent of Mysore Factory in the Mysore District Treasury from time to time for payments to be made in Mysore and he may be allowed to operate on the account but not overdraw. (*G. O. No.* 8730-1—*I. & C.* 58-17-37, *dated* 2*nd March* 1918.)

(*b*) Other industrial concerns are allowed a certain working limit and are also allowed to take into credit the sale proceeds. Payments are made within this limit by means of cheques.

Malnad Inam Payments.

138. Malnad Inam Payments are money grants sanctioned by Government in lieu of resumed Inam lands. The rules regulating the grant of these cash payments are given in Chapter XVI. Section II of the Mysore Revenue Manual. These grants are drawn by the Amildar of each taluk in the form prescribed for drawing Potgi and disbursed to the parties.

CHAPTER VIII.—LOANS.

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Sanction.

139. The special sanction of Government is required to the grant of a loan which is of an unusual nature or is not covered by any general order of Government.

140. The following are the several loans authorized by Government :—

Takavi and Agricultural Loans :—

1. Loans for Improvement of Land, etc., under the Land Improvement Loans Regulation and the Land Revenue Code. (Takavi Rules.)

2. Loans for Sericultural Improvement.
   (*a*) Sericultural Takavi Loans.
   (*b*) Loans for small Sericulturists.

3. Loans for Fruit Cultivation.

4. Loans for Horse, Pony and Cattle breeding.

Loans to Local Bodies.—

5. Municipal Loans.—These are loans granted to Municipalities for works of public and general convenience and utility such as, drainage, water works, opening out conservancy lanes and widening roads.

Loans to Societies and Notabilities.—

6. Loans to Jahgirdars.—These are loans granted for the relief of encumbered estates of Jahgirdars under G. O. No. 5749-51—R. 869, dated 23rd September 1894. The estates of some of them are under Government management, whilst those of others are under their own management. The loans are generally repayable from the net revenue of the estates in yearly instalments.

7. Loans to Co-operative Societies.

8. Loans to Agricultural Banks.

No new Agricultural Banks are now started nor are any loans given to them.

Industrial Loans.—

9. Loans for encouragement of Industries and Commerce.
10. Loans for Rural and Cottage Industries.
11. Loans for Dairy Farms.
12. Loans for Purchase of Machinery.

Other Loans.—

13. Loans to owners of lands submerged under the Krishnarajasagara Works.
14. Loans for Restoration of Minor Tanks.
15. Miscellaneous Loans.

141. The rules regarding the grant of these loans are detailed in Appendix XV. The Department which grants the loan should maintain the accounts relating to it. In cases where coercive processes are necessary for the recovery of the arrears, the Deputy Commissioner of the District should be addressed. (*G. O. No. I. & C.* 7545-64—*A. & E.* 191-23-10, *dated 7th May* 1925.)

Estimates.

142. Provision should be made in the estimates for all loans which can be foreseen. A timely estimate both of the advances and of the recoveries of the coming year should be made by the Revenue Commissioner for all Revenue loans, and by other officers for loans given in their Departments and communicated to the Comptroller for entry in his estimates.

Conditions of Repayment.

143. The following are the Rules under which Loans are usually made:—

(*a*) The term of loans may in very special cases extend to 30 years but ordinarily the loans should be repaid within as short a period as possible.

(*b*) The term is to be calculated from the date on which the loan is completely paid or declared by the Government to be closed.

(*c*) Dates may specially be fixed for the payment of the instalments.

(*d*) Instalments paid before the due date will be taken, entirely towards principal, unless of course any interest for a preceding period is overdue.

1. When a loan of public money is taken out in instalments, the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realized. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, Government may at any time declare the loan closed and order repayment of principal to begin. The Comptroller should bring to notice any delay that appears to him to require this remedy and he should take this step whether there are any dates fixed for the taking of instalments or not.

2. If, in any case, particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments will not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing a loan, the interest on which is recoverable half-yearly to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

3. Rules 1 and 2 are applicable *Mutatis Mutandis* to loans, the repayments of which are made by other than half-yearly instalments.

Forms of Drawing and Repaying.

144. The vouchers on which a loan is drawn must quote the authority sanctioning such loan.

145. In repaying a loan, the memorandum presented at the treasury must invariably state the original date and amount of the loan or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the payment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

It must be remembered that the calculation, fixing the amount of equal periodical instalments, by which a loan is repaid with interest, presupposes punctual payments of the instalment, and that if any instalment is not punctually repaid, the fixed instalments will not in the end discharge the loan.

Calculation of Interest.

146. A loan bears interest for the day of advance but not for the day of repayment. Interest for any shorter period than a complete half-year will be :—Number of days÷365×yearly rate of interest.

Defaults in Payment.

147. (*a*) Any default in the payment of interest or in the repayment of principal of any loan should be promptly reported by the Account Office to the Head of the Department concerned or

Government whichever sanctioned the loan who on receiving such a report will take steps to remedy the default.

NOTE.—The responsibility imposed on the Account Office by this rule refers only to the loans the detailed accounts for which are kept by that office.

(b) A penal rate of compound interest at 6 per cent per annum or any higher rate specified in the rules relating to the loans in question will be levied upon all overdue instalments of interest or principal and interest.

(c) Borrowers should be required to adhere strictly to the terms settled for the loans made to them, and modifications of those terms in their favour can be made subsequently, only for very special reasons.

148. (a) Government may, in any case, if it thinks fit to do so, remit the payment of interest falling due in the ordinary course or permit the postponement of an instalment in repayment of principal, subject to the condition that the amount of principal overdue at one time on one loan shall not ordinarily exceed Rs. 5,000.

(b) Interest necessarily runs upon instalments postponed according to the above rule ; and it is in the discretion of Government to decide whether such interest shall be at a penal rate or at the rate which the loan ordinarily bears. Such discretion will be exercised with due regard to the distinction between a default occurring by want of proper arrangements or provision and a default arising from unavoidable circumstances.

Land Improvement and Takavi Loans.

149. The following special procedure is prescribed for the drawing and accounting of Land Improvement and Takavi Loans and any other loans which Revenue Officers are allowed or directed to make in connection with Land Revenue, Agriculture or Famine, under any orders of Government.

Treasury Accounts and Procedure.

150. Land Improvement and Takavi Loans will be paid by the treasury, on loan orders drawn by the Deputy Commissioner of the District or other duly authorised officer sanctioning the loan. Those sanctioned by the Revenue Commissioner and the Government are also disbursed by loan orders drawn by the Deputy Commissioner.

151. In the treasury accounts, transactions connected with these loans will be recorded under the head " 26 Takavi and Agricultural Loans." Those relating to the loans under the old rules, (i.e., rules in force prior to the issue of Government Notification

No. R. 4319—Agri. 91-08-4, dated 2nd January 1909), will be noted under the heads—

(*a*) Land Improvement Loans (old rules),
(*b*) Takavi Loans (old rules).

Those relating to the revised rules, (*i.e.*, rules issued by Government with their notification dated 2nd January 1909, will be noted under the heads—

(*c*) Land Improvement Loans (new rules).
(*d*) Takavi Loans (new rules).

152. (*a*) In the case of loans under the old rules, the Treasury Department and the Comptroller shall take no further cognizance beyond holding them in a separate loan account at the debit of the officer who authorised the loan. For all further accounts and supervision, the Revenue Department shall be responsible.

(*b*) For revenue loans granted under the revised rules, however, detailed statements should be submitted by the treasury to the Comptroller who will keep detailed accounts on the basis of the details contained in them. In these statements, the transactions connected with the loans already granted under the old rules, (*i.e.*, the rules in force prior to January 1909) should not find a place. (*G. O. No.* 3047-56—*Agri.* 135-05-7, *dated* 18*th November* 1908.)

153. *Takavi* loans may be made either direct to the parties concerned and on their receipt (stamped when necessary) or in lump sums on loan orders to officers disbursing them. In the former case, the charges should be supported by actual payees' receipts. In the latter case the following safeguards should be adopted :—

1. No officer disbursing *takavi* should be allowed to draw a second loan order without producing a detailed bill to account for the amounts already disbursed from the last loan taken, any balance left being at the same time refunded into the treasury. In no case should the submission of the detailed bill be delayed beyond the end of the month following that in which the loan was drawn from the treasury.

2. Disbursing officers should be directed to take the receipts of the payees on the spot as soon as the loans have been made, and certify at the foot of the detailed bill that the loans were duly sanctioned by them and paid in their presence.

3. Payees' receipts should be sent with the detailed bill and their names and the dates of payment should be entered in it.

4. Deputy Commissioners should prescribe a money limit for the amount which can be drawn on loan orders by each officer with due regard to the circumstances of each case.

154. (*a*) For transactions relating to the loans under the old rules, *i.e.*, those appearing under sub-heads (*a*) and (*b*), the treasury should maintain *plus* and *minus* memoranda *one for each* *district* in which the advances should be debited and all recoveries credited. Similar *plus* and *minus* memoranda should also be kept for any special officer, authorised to make advances, who is required to maintain and submit accounts separate from the general account of the Deputy Commissioner. These *plus* and *minus* memoranda should be submitted with the monthly treasury accounts to the Comptroller, whose care it will be, that they accurately represent the debits, credits and balances that pass upon his accounts in respect of the Deputy Commissioner or other officer concerned.

NOTE.—1. No officer authorised to make advances may question the accuracy of the *plus* and *mines* memorandum as the record of his responsibility, otherwise than by satisfying the Comptroller of its erroneousness, and causing him to correct it. Every officer therefore should see that the debits and credits made to his accounts accurately correspond with those which enter his own registers and returns. If he is not the Deputy Commissioner, he should obtain from the treasury a copy of the *plus* and *mines* memorandum with which he is concerned.

NOTE.—2. Special care should be taken in paying recoveries into the treasury in the case of the loans under the old rules that the amount of interest and of principal recovered is separately and distinctly credited, as the former must not, and the latter must, be credited in the *plus* and *mines* memorandum.

(*b*) As regards heads (*c*) and (*d*) relating to the new loans, the credits under them should be supported by detailed subsidary statements one for each sub-head.

Responsibility and Returns of Revenue Department.

155. The Revenue Department will be responsible for the maintenance of detailed accounts of all loans granted whether under the old or the new rules, for the exercise of proper scrutiny in the matter of the timely collection of the instalments of repayments as they fall due, and for the submission of periodical returns to the Comptroller and the Revenue Commissioner.

1. Quarterly Statements in the prescribed form will be submitted by Deputy Commissioners to the Revenue Commissioner before the end of the month following the quarter in respect of loans under the old rules as well as the new rules. The fact that detailed accounts of loans granted under the latter rules are maintained in the Comptroller's Office will not absolve the Revenue Department of the duties devolving on it of keeping accounts and of ensuring prompt recovery of outstandings and timely submission of accounts With these quarterly returns and with every return of the Revenue Department, the Deputy Commissioners will also submit a memorandum setting forth the figures of the treasury *plus* and *minus* account and agreeing them with the figures of their statements.

2. The Comptroller will, after the close of every half-yearly accounts and within a period of three months from the close of each half-year, send to the Revenue Commissioner a return showing the figures that pass upon his books in respect of these loans under the old as well as the new rules, and will also communicate to the Revenue Commissioner any irregularities and omissions noticed in the audit of the individual accounts under the new rules.

3. The Revenue Commissioner will review the quarterly returns submitted by the Deputy Commissioners as they are received in his office, and also check them with the Comptroller's half-yearly returns. In the section relating to loans in his annual administration report to Government, the Revenue Commissioner will also briefly indicate whether the quarterly returns were submitted to him for review regularly by the Deputy Commissioners and refer to the action taken in respect of them during the year. (*G. O. No.* 3489-97—*G. F.* 216-10-2, *dated* 27*th December* 1910.)

Irrecoverable Loans.

156. (*a*) Any irrecoverable loan may be written off under the orders of Government which may delegate this power to a subordinate authority subject to such conditions as to amount, etc., as it may think fit to impose.

(*b*) In the case of Revenue loans, it shall be the duty of Revenue authorities, as soon as any such loan is ascertained to be irrecoverable, to cause the amount of it to be written off the accounts and to advise the Comptroller, in order that he may charge off the amount as expenditure and direct its being written off the treasury *plus* and *minus* memorandum. Such irrecoverable loans should nevertheless be registered by the Revenue authorities in a separate account or record, in order that any possible eventual recovery may be made ; but they will not affect the treasury *plus and minus* memorandum and any recoveries will be taken as revenue. Other deparments, such as the Departments of Industries which issue loans, and are responsible for their recovery, should follow a similar procedure.

Periodical Review.

157. As soon as possible after the close of the accounts of each year, the Comptroller will submit to Government annual reports upon outstanding loans and the Government will then bring the transactions under separate review.

No 3.

Page 89, Article 159.

Insert "and the period within which it should be adjusted" between "given" and "and" in line 3.

(*G. O. No. Fl. 1400-59—G. F. 52-26-2, dated 19th August 1926.*)

(M. C. A. C., Vol. I, 2nd Edition, No 3, dated the 23rd October 1926.)

No. 4.

Pages 89 and 90, Article 161 (a).

In line 3 of Rule 1 (*i*) omit the words 'free of interest' and insert the following as clause (*v*) under this rule:—

(*v*) The advance will be free of interest in the case of officers drawing a pay of less than Rs. 250. Interest at the rate of 5 per cent per annum will be charged on all such advances sanctioned to officers drawing a pay of Rs. 250 or more per mensem on and after 26th July 1926."

(*G. O. No. Fl. 508-67—G. F. 20-26-1, dated 26th July 1926.*)

(M. C. A. C., Vol. I, 2nd Edition, No. 4, dated the 23rd October 1926.)

CHAPTER IX.—ADVANCES.

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Sanction.

158. Rules regulating the grant of advances to public officers and others are laid down in the following articles. In cases not covered by these rules, advances cannot be made except under the special orders of Government.

159. When by an order of Government, an advance is directed to be given to an officer, the order will invariably specify the purpose for which the advance is given and be communicated to the Comptroller.

No advance will be sanctioned by Government which is (*a*) of an unusual nature or (*b*) devoted to objects outside the ordinary work of administration.

Estimates.

160. Provision should be made in the estimates for all advances which can be foreseen. A timely estimate both of the advances and of the recoveries of the coming year should be made by the Heads of Departments as regards advances given in their departments, and communicated to the Comptroller for entry in his estimates.

House Building Advances.

161. (*a*) Advances to Government officers for construction of houses are regulated by the following rules :—

I. (*i*) Advances are sanctioned by Government or the Heads of Departments to whom this power has been delegated by Government free of interest to officers who desire to build houses for occupation by themselves (*a*) at places where no houses are available, or where house rent is exceptionally high and (*b*) in the extensions of all important towns having extensions laid out in accordance with a regular scheme. No advance is permissible fo the construction of a house except at the place in which the officer is actually serving, or at which he is permitted to reside while in active service. Also no advance is ordinarily permissible to an officer who is likely to retire before complete recovery can be effected. (*G. O. No. Fl.* 7980-8029—*G. F.* 9-16-220, *dated* 26*th June* 1917, *Financial Secretary's letter No. Fl.* 1274—*G. F.* 41-25-5, *dated* 26*th August* 1925.)

(*ii*) Advances from the General Revenues cannot be made to Municipal, Palace, Local and other fund servants nor can Government servants get any advance from other than General Revenues. (*G. O. No. Fl.* 3490-538—*G. F.* 588-11-5, *dated* 7*th February* 1914.)

Exception.—Advances made to the employees under the Mysore University will be met from the General Revenues. (*Financial Secretary's No. Fl.* 2988—*G. F.* 3-23-29, *dated* 5*th December* 1923).

(*iii*) House building advances are not admissible for rebuilding, extending or effecting sanitary improvements to a house.

(*G. O. Nos. Fl.* 1603—*G. F.* 469-10-2, *dated* 13*th October* 1911, *Fl.* 1619—*G. F.* 518-10-2, *dated* 14*th October* 1911, *Fl.* 2391-*G. F.* 245-11-2, *dated* 28*th November* 1911, *Fl.* 2695—*G. F.* 275, *dated* 3*rd January* 1912 *and Fl.* 2793—*G. F.* 265-10-4, *dated* 12*th January* 1912.)

(*iv*) The amount of advances granted should not exceed the amount provided in the sanctioned Budget Estimates.

II. All such advances must be *bona fide* required for the purpose of building suitable houses for the personal residence of the officers concerned ; and if more is advanced than shall be actually expended for the purpose, the surplus should be refunded to Government.

NOTE.—Such amounts should, under no circumstances, be deposited in a Savings Bank or invested in other ways.

III. An advance for building a house in the localities referred to in I (*i*) (*a*) above shall not exceed six months' pay of the officer to whom it is made and in the areas referred to in I (*i*)(*b*) above twelve months' pay. In either case, the amount of advance to be granted shall be subject to the maximum limit of Rs. 10,000. No more than one house building advance will be given to any officer during his entire service. (*G. O. No. Fl.* 462-521—*G. F.* 31-23-1, *dated* 23*rd July* 1924, *G. O. No. Fl.* 3149-98—*G. F.* 75-21-2, *dated* 13*th December* 1921.)

IV. The advances may be made in instalments when considered desirable, and when so made repayment shall commence from the fourth issue of pay after the first instalment is taken ;

Page 90, Article 161 (a).

Substitute the following for the first two sentences of Rule III.

"An advance for building a house granted under Rule I (i) shall not exceed twelve months' pay of the officer to whom it is made and shall be subject to the maximum limit of Rs. 10,000."

(G. O. No. Fl. 3402-461—G. F. 86-26-1, dated 1st November 1926)

(M. C. A. C. Vol. I, 2nd Edition No. 17, dated 4-10-27)

but when the advance is taken in one instalment, repayment shall commence with the first issue of pay. The repayment of the whole advance shall in both cases be completed in two years or four years according as the amount advanced equals six months' or one year's pay.

V. Advances will be recovered by the Treasury Officer or other Disbursing Officer, by the deduction of monthly instalments equal to one-twenty-fourth or one-forty-eighth part of the total advance from the salary bills of the officer concerned, according as the advance equals six months' or twelve months' pay, respectively. The authority sanctioning an advance may, however, permit recovery to be made in a smaller number of instalments if the officer receiving the advance so desires.

1. Whenever deductions are made in an establishment pay bill on account of house building advance, Treasury Officers may decline to cash the bill if it is not accompanied by a statement in Form 34 giving particulars of the deduction.

2. Whenever officers who have drawn house building advance are transferred, absent on leave with or without allowances, retired or dismissed, Heads of Offices responsible for the preparation of their establishment pay bills will furnish a clear statement of such changes in the statements of recoveries of house building advances that accompany such bills, and note in the case of transfers, whether the deductions for instalments have been duly noted in the last pay certificates granted by them.

3. Whenever any irregularity in the recovery of monthly instalments or their non-recovery is not explained, the establishment pay bills should be returned by the treasuries uncashed for supply of omissions.

4. Heads of Offices should give prompt and timely intimation to the Comptroller of the death or retirement of officers against whom house building advances are out standing, with details of the amounts due by them as soon as any such occurrence takes place among the members of their establishments. They should also intimate whether the officers have insured their lives, and if so, whether the fact of their being indebted to Government has been noted in the casuality reports sent to the Secretary to the Insurance Committee so that necessary steps may be taken for the speedy adjustment of the amounts due to Government.

VI. In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, the house so built, together with the land it stands upon must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount of the advance. In cases where the amount advanced exceeds six months' pay and the period of repayment is more than two years, sufficient collateral security (in the shape of other property or personal security) will also be taken.

1. State Life Insurance Policies should not be accepted as collateral security for house building advances. *G. O. No. Fl.* 2765-805—*G. F.* 97-08-4, *dated 10th December* 1909.)

2. The mortgage bond will be prepared in Form 28 prescribed in G. O. No. Fl. 3211-51—G. F. 179-09-7, dated 10th January 1910 and the reconveyance in Form 29.

3. It is not compulsory to use the reconveyance form in all cases. The use of the form is optional and it should be used only when the mortgager wants a reconveyance. In such cases, mortgager should bear the cost of reconveyance.

4. Joint advances for building one and the same house and joint bonds in connection therewith should not be allowed. (*G. O. No. Fl.* 994-1002—*R. F.* 17-98, *dated* 16*th January* 1902.)

VII. The officer must satisfy the sanctioning authority regarding his title to the land upon which the house is proposed to be built.

NOTE.—This rule does not preclude the grant of an advance to a person who does not possess full proprietory rights in the land upon which he intends to build, provided the sanctioning authority is satisfied that the applicant has a lease of which the unexpired portion is of a term and value sufficient to justify the grant of an advance and that there is no danger of the lease lapsing or of Government being unable to dispose of it, should it become necessary to foreclose the mortgage

VIII. An officer quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but, with the special sanction of the Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

IX. Applications for advances must be made to the Financial Secretary to Government through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government. The application must be made in Form 30 prescribed in G. O. No. Fl. 1947-87—G. F. 159-10-1, dated 15th October 1910. Full particulars regarding the collateral security offered should be entered in all applications for house building advances when the amount exceeds six months' pay and the bond for such collateral security should be executed before the first instalment of the advance is drawn from the treasury.

NOTE 1.—Heads of Departments noted in Appendix XXII A are authorised to sanction house building advances to non-gazetted officers drawing a pay of less than Rs. 100.

NOTE 2.—The officer recommending a house building advance and the officer who gets the mortgage deed executed, *viz.*, the Deputy Commissioners should satisfy themselves by examining the title-deeds that the site on which the house is proposed to be built and any immovable property offered as collateral security really belongs to the individual concerned and the latter officer should deposit them in the treasury along with mortgage bond. (*G. O. No. Fl.* 1794-832- *G. F.* 9-14-134, *dated* 24*th October* 1914.)

X. On the advance being sanctioned by Government, a copy of the order will be communicated to the Comptroller as well as to the departmental officer and the Deputy Commissioner concerned. The order sanctioning the advance, passed by the Heads of Departments, will be communicated to the Comptroller in Form 31. The Treasury Officer will pay the advance on the production of a voucher signed or countersigned by a Gazetted Officer after satisfying himself that the original order is attached to it and that in the case of the first instalment it bears a certificate of the Deputy Commissioner that the bond has been executed under Rule VI. (*G. O. No. Fl.* 1794-832—*G. F.* 9-14-134, *dated* 24*th October* 1914.)

These advances can be drawn only from the treasury from which the officer draws his pay.

XI. The last pay certificates granted to officers who have taken advances must specify the original amount of such advance, the amount repaid, and the balance remaining due.

XII. The Deputy Commissioners of Districts, in which house building advances are granted, should maintain a register of persons to whom house building advances have been sanctioned and arrange to get from the debtors quarterly statements of progress of construction. When no such statements are received for a period of one year, or when the reported progress is so unsatisfactory as to amount to a breach of the terms of the advance, a report should be made to Government. The Government may in such cases order the recovery of the balance outstanding at the time by deduction from the pay of the officer concerned or otherwise, and in cases of deliberate use of the money for purposes other than house building, interest may also be charged.

NOTE.—In order to minimise the chance of inaccurate certificates being sent in, Deputy Commissioners should make proper arrangements to have the houses of persons taking house building advances inspected periodically during construction by responsible officers. The result of such inspection should be noted in the register mentioned above. (*G. O. No. Fl.* 4640-85—*G. F.* 73-12-1, *dated* 18*th February* 1913.)

(*b*) Advances, not exceeding six months' pay, may also be made to officers, for the purchase of houses in the areas specified in Rule I (*i*) of clause (*a*), the general principles of clause (*a*) being applicable and the officer being required, in addition to a mortgage deed, to deposit with Government satisfactory evidence of a clear title to the house.

Advances for Purchase of Conveyances.

162. Advances are granted to touring officers for purchase of Motor Cars and Motor Cycles under the following Rules :—

(1) An advance for purchasing a motor car or motor cycle will be given only when the Government consider that it is in the interests of the public service that the officer should use it in the discharge of his duties.

(2) The total amount to be advanced to an officer shall not exceed Rs. 5,000 or four months' salary, whichever is less for a motor car. For a motor cycle four months' salary or Rs. 1,500 whichever is less may be advanced.

(3) The advance so made will be recovered by deduction in monthly instalments of a sum equal to one-thirty-sixth part of the advance from the salary bill of the officer concerned.

(4) Officers drawing the advance will be required to execute a bond in Form 32.

(5) The whole advance must in any case be recovered within three years from the month following that in which it is made and shall not ordinarily be affected by the officer going on furlough or other leave. (*G. O. No. Fl.* 5026-71—*G. F.* 16-12-28, *dated* 10*th March* 1913.)

(6) A second advance under these rules may be granted, interest at 7 per cent per annum being charged thereon. (*G. O. No. Fl.* 367-416—*G. F.* 149-20-2, *dated* 23*rd July* 1921.)

NOTE.—Ordinary interest is calculated on the amount of advance from the date on which it is drawn to the end of the month and is paid by the debtor in succeeding month along with the usual monthly instalment of advance. From the second month onwards interest is calculated on the outstanding balance for one month payable in the same manner.

In the case of default in the payment of either instalment or interest or both, the penal rate of interest is charged at 9 per cent on the outstanding balance of advance till the arrears are paid.

The amounts deducted towards advance and interest should be shown separately in the salary bills. (*Financial Secretary's No. Fl.* 2185—*G. F.* 62-23-2, *dated* 21*st November* 1923.)

(7) For the purpose of these rules officers who have to move about frequently within the limits of a large City like Bangalore or Mysore, may be regarded as touring officers. (*G. O. No.* 2048-97 —*G. F.* 16-13-79, *dated* 12*th November* 1914.)

(8) Application for advance should be made in Form 33 and submitted to Government in the Financial Department through the applicant's official superior. Applications for second advances should be sent through the Comptroller who will forward them to

No. 5.

Page 94, Article 162.

Insert the following as Rule (7), the existing Rules (7) and (8) being treated as (8) and (9) respectively:—

The advance will be strictly limited to touring officers whose salary is not less than Rs. 500.

(G. O. No. Fl. 667-726—G. F. 2-26-16, dated 31st July 1926.)

(M. C. A. C., Vol. I, 2nd Edition, No. 5, dated the 23rd October 1926.)

No. 26

Page 95, Article 163A.

Number the existing note to the above article introduced by correction slip No. 25, dated 4-10-27 as "Note 1" and insert the following as "Note 2".—

Note 2:—The power to sanction the grant of bicycle advances is delegated to Heads of Departments with the injunction that the rules be followed strictly and the amount of advances to be sanctioned limited to the total amount of allotments which will be placed at their disposal for the purpose. Applications not clearly coming under the prescribed rules should be submitted to Government for orders.

The Comptroller should send up to Government annually a distribution statement of the allotment under this head to the several heads of departments on the basis of previous actuals and the strength of the offices concerned.

(G. O. No. Fl. 8197-256—G. F. 33-26-13, dated 25th April 1927)

(M. C. A. C. Vol. I, 2nd Edition No. 26, dated 4-10-27)

No. 27

Page 102, Article 175 (2)

Insert the following as a note to item (b):—

"Refund of earnest money deposited by contractors is treated as a public purpose."

(M. C. A. C. Vol. I, 2nd Edition No. 27, dated 4-10-27)

No. 28

Page 174, Annexure Para 5.

Insert the following as para 5A:—

"3A Officers of Government in all departments will be responsible to account satisfactorily for Government moneys coming into their possession and will also be personally liable for excess payments made or extravagant expenditure incurred by them or for loss caused to Government by their negligence."

(G. O. No. 11772-830—G. M. 251-26-1, dated 9th May 1927)

(M. C. A. C. Vol. I, 2nd Edition No. 28, dated 4-10-27)

No. 6.

Page 95, Article 165 (a).

Insert "from one station to another" after "transfer" in line 1 of this article.

(M. C. A. C., Vol. I, 2nd Edition, No. 6, dated he 23rd October 1926.)

Government with a certificate that the previous advance has been fully adjusted. (*G. O. No. Fl.* 2089-138—*G. F.* 12-20-17, *dated* 17*th September* 1920.)

163. The Chief Engineer may grant advances not exceeding one month's pay to subordinates borne on the permanent establishment, for the purchase of ponies, the advance being recovered in monthly instalments not exceeding six. (*G. O. No. P. W.* 327-344, *dated* 23*rd July* 1924.)

Other Advances.

164. The following are the other kinds of advances authorised by Government :—

(1) Advances for the manufacture of arrack and ganja and purchase of opium.

(2) Chamarajendra Technical Institute Workshop advances

(3) Oil-cake advances.

(4) Boundary Marks advances.

(5) Advances under Tank Maintenance Rules.

(6) Loan scholarships and other educational advances.

(7) Advance on account of weights and measures.

(8) Advance for the purchase of sprayers and chemicals.

Detailed rules regarding the grant of these advances are given in Appendix. XVI.

Miscellaneous.

165. Advances may also be made under the rules specified below :—

(*a*) To an officer under orders of transfer, of an amount not exceeding one month's salary. Such advances may be sanctioned by any officer who is not lower in rank than the principal District Officer in the department concerned : and the advance should be recorded on the officer's last pay certificate, and recovered from the salary of the officer in three equal instalments. (*G. O. No. Fl.* 791, *dated* 8*th August* 1925.)

1. An advance of one month's pay may be granted under this rule to Policemen proceeding to the Headquarter Training School and returning therefrom after training. The principle may be applied to similar cases. (*G O. No. J.* 3800-1—*Police* 130-15-2, *dated* 24*th March* 1916.)

2. The Chief Commandant is authorised to sanction emergent advances towards pay (not exceeding one month's pay) and towards travelling allowance (up

to the amount admissible) to Troops proceeding on duty. Advances of pay will be recovered in not more than three monthly instalments and of travelling allowance from the travelling allowance bill for the journey, in full. (*G. O. No. G* 38-9—*Mily.* 202-23-2, *dated 4th July* 1924.)

3. The Chief or Executive Engineer, the Chief Electrical Engineer or the Comptroller may grant an advance up to a limit of one month's pay *plus* travelling allowance, to any officer in his department (including himself in the case of Executive Engineer) under orders of transfer.

4. These advances should be recorded on the officer's last pay certificate, and in the case of pay, recovered from the salary of the officer in three equal monthly instalments, beginning with the month in which a full month's pay is drawn after the transfer, and in the case of an advance for travelling allowance, it should be recovered in full on submission of the officer's travelling allowance bill.

(*b*) To an officer, for himself or an assistant proceeding on tour, of an amount sufficient to cover his tour charges for a month, subject to adjustment upon his return to headquarters, or upon 30th June whichever is earlier.

1. Advances under this clause should not be applied to the expenditure of any Gazetted Officer which is meant to be covered by his travelling allowance.

2. A second advance cannot be made to the same officer under this article until the first has been accounted for.

3. In cases of emergency, the Chief Engineer and the Comptroller, when proceeding on tour over two or more divisions, and to a considerable distance from headquarters, may sanction advances, to subordinates serving under them, of amounts sufficient to cover their travelling allowances for a month subject to adjustment upon their return to headquarters. In special cases of long and expensive tours, Government may in accordance with clause (*a*) sanction similar advances to Gazetted Officers subject to adjustment by the officers receiving them on completion of their tours. Officers of the Public Works Department may sanction small advances of travelling allowance to subordinates serving under them when considered necessary in the interests of the public service. Such advances should in no case be in excess of the amount probably admissible and should be treated as final charges and not as miscellaneous advances. The allowances actually admissible should be entered in the travelling allowance bill, and any adjustments necessary made, in due course on audit.

(*c*) To a Treasury Officer for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

The detailed procedure for drawing and adjusting such advances is as follows :—

1. The amount required for cart hire, packing and other charges should be drawn on separate abstract Contingent Bills by the Deputy Commissioners, clearly noting therein the purpose for which the advance is required and the name of the treasury to which the remittances are sent. District and Taluk Treasury Officers can draw up to a limit of Rs. 50 only. Detailed bills for all amounts drawn in a month duly countersigned by the Deputy Commissioner should be sent to the Comptroller as soon as the duty is completed, and, in any case, within one month of drawing the advance. Unspent amounts, if any, should either be remitted to the treasury in cash or shortdrawn from the next abstract contingent bill. Amount

No. 7.

Page 96, Article 165 (a).

Insert the following as an exception to Article 165 (*a*):—

"Exception:—Revenue Sub-Division Officers and Superintendents of Police may sanction advances to officials under their control drawing salaries of Rs. 55 and below."

(*G. O. No. Fl. 1517-26—G. F. 40-26-2, dated 21st August 1926 and G. O. No. Fl. 3083-14—G. F. 40-26-4, dated the 18th October 1926.*)

(M. C. A. C., Vol. I, 2nd Edition, No. 7, dated 23rd October 1926.)

No. 8.

Page 96, Article 165 (a).

For the words "beginning with the month in which a full month's pay is drawn after the transfer" in lines 3 and 4 of Rule 4, substitute "commencing with the next pay bill for a full month's pay presented at the treasury after the advance is drawn."

(G. O. No. 49-88—C. B. 237-25-3, dated 8th July 1926.)

(M. C. A. C., Vol. I, 2nd Edition, No. 8, dated the 23rd October 1926.)

remitted in cash should be credited to "Recoveries of Service Payments" under "Debts, Deposits and Advances" in the treasury accounts. Details of amounts so refunded should be furnished in the detailed bill sent to the Comptroller. In no case, should the unspent amount of an advance drawn for a particular remittance be utilised for advance required for another remittance.

2. (*a*) As regards amounts to be advanced to Barr sepoys accompanying remittances towards railway fare, etc., for their forward journey, the officer in charge of the treasury from which remittances are sent, will disburse the travelling allowance, actually due to them, at the time of their starting, at the following scale :—

(*i*) Railway fare under Article 539 (*a*), Mysore Service Regulations, and (*ii*) cart hire in accordance with the scale noted below :—

One full cart to each Commissioned Officer.

One cart to every five or to a less number of non-commissioned officers and men.

The rate of cart hire not to exceed the usual mileage rates in maidan as well as in malnad tracts.

(*b*) The officer in charge of the treasury at which remittances are received will likewise pay the travelling allowance of the Barr sepoys for their return journey including the daily allowance for the days of halt.

(*c*) The amounts paid to the Barr sepoys in accordance with clauses (*a*) and (*b*) should be drawn by the Treasury Officer himself on travelling allowance bills which should contain the acquittance of these sepoys for the amounts paid to them, and charged in the "General List of Payments" in the treasury accounts. In the contingent register maintained for remittance charges in each treasury, all these payments should also be included against the grant allotted for remittance charges.

(*d*) For law suits to which Government is a party.

Expenses connected with the institution, defence, and the conduct of any suit or proceeding should be met by the department concerned, from out of its budget grants. Advances of money necessary for the initial and subsequent expenses of a suit or proceeding should be made by the department, after obtaining sanction of Government. (*G. O. No. P.* 4966-5045—*Cts.* 76-23-1, *dated* 10—19*th March* 1924.)

(*e*) Deputy Commissioners of Districts may, should they consider Government aid called for, to enable officials to readily evacuate their houses in towns or villages declared or suspected to be plague infected, at once make advances of a month's pay to such officials up to a maximum of Rs. 30, subject to immediate intimation being given to the Sanitary Commissioner and the Comptroller. The advance is recoverable in three equal instalments. (*G. O. Nos.* 1144-53—*P., dated* 6*th February* 1899 *and* 5101-10—*San.* 128-06-2, *dated* 15*th December* 1906.)

(*f*) Advances to Government servants and to indigent persons unconnected with public service, proceeding for treatment to the Victoria Hospital, Bangalore, or the Krishnarajendra Hospital, Mysore, when bitten by rabid animals, are given in accordance with the rules given in Appendix XVII. (*G. O. No. L.* 8242-8421—*Med.* 120-22-16, *dated* 16*th April* 1924.)

(*g*) The Registrar of Authorised Publications may draw as advances direct from the Comptroller the amounts required from time to time for purchasing books required for the British Museum and India Office Libraries, London. Bills for such advances should be countersigned by the Chief Secretary to Government. As the cost of books supplied to the above institutions is recovered annually, the amounts drawn by the Registrar will be debited to ' Objection Book Advances ' and adjusted once a year immediately after recovery from the institutions. The total amount remaining unadjusted at any time shall not exceed Rs. 200. (*G. O. No. G.* 5724-5 – *G. M.* 24-10-26, *dated* 30*th March* 1911.)

(*h*) The Superintendent, Government Gardens, is authorised to sanction advances to the members of the Nandi Hill staff for purchasing ten milch cows not exceeding Rs. 50 in each case.

Each advance is drawn by the individuals concerned direct from the treasury on bills receipted by the party and countersigned by the Superintendent, Government Gardens.

Every advance should be repaid in about two years and recovered by deduction from pay. The monthly establishment bills in which recoveries are made should be accompanied by deduction statement in Form 34. (*G. O. No.* 9435-6—*G. M.* 282-16-9, *dated* 8*th January* 1917.)

166. The advances mentioned in clauses (*b*), (*c*) and (*d*) and those for travelling allowances referred to in clause (a) of the preceding article are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges or as travelling allowances.

Custody of Mortgage Bonds.

167. All mortgage bonds pertaining to house building, motor car or other advances made by Government will remain in the safe custody of the District Treasury Officers till the discharge of the loans. They have to be returned duly cancelled, by the Treasury Officers to the parties concerned, when the advance is fully repaid to Government, after ascertaining from the Comptroller in doubtful cases the fact of the advance having been adjusted in full.

Conditions of Repayment.

168. All advances are subject to adjustment by the officers receiving them, in accordance with the rules applicable to each case. Every advance must be adjusted by the end of the month succeeding the one in which the advance is drawn, where the date

No. 9.

Page 99, Article 168.

For the words "to an extension of the period" in line 3 of sub-para under this article, substitute :—

"for extension of time by a definite period."

(G. O. No. Fl. 1400-59—G. F. 52-26-2, dated 19th August 1926.)

(M. C. A. C., Vol. I, 2nd Edition, No. 9, dated the 23rd October 1926.)

Page 99, A

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within which adjustment should be made is not prescribed in the order itself. (*G. O. No.* 24251-84—*R.* 3538, *dated* 19*th June* 1895.)

When it is found that any advance cannot be adjusted within the time fixed, the sanction of Government should be obtained to an extension of the period for adjustment. (*G. O. No.* 5156-60—*Fin.* 428, *dated* 5*th December* 1896.)

Forms of Drawing and Repaying.

169. In the vouchers on which advances are drawn, the number and date of the order sanctioning them must be quoted.

(*b*) A personal advance to a public officer may be repaid either in cash or by deductions in his salary bill. In repaying an advance, the memorandum, Form 34, presented at the treasury should state the original place, date, and amount of the advance or otherwise give sufficient particulars for its identification. Remittance of the amount to the particular treasury where the advance was made is not necessary.

Irrecoverable Advances.

170. The sanction of Government should be obtained to write off personal advances when they are found to be irrecoveraale by reason of the persons to whom the advances were made being no longer in the service of Government.

CHAPTER X.—BILLS AND REMITTANCES.

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Money limit of Remittance Transfer Receipts	174	Cancellation and Refund	178
Issue of Remittance Transfer Receipts	175	Exchange	.. 182
		Transfer Receipts to Sepoys and Policemen	183
		Supply Bills	184

General Explanations.

171. Orders from one treasury upon another for payment can be obtained in two forms :—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued by all District and Taluk Treasuries only under special conditions as stated below (*vide* Articles 174 to 176).

172. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer* ; the person on whom it is drawn (and who will have to pay it) is the *drawee* ; the person to whom the bill is granted is the *remitter* ; the person to whom it is payable is the *payee.*

173. A Remittance Transfer Receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee but payment will be made, if so desired, on the endorsement of the Remittance Transfer Receipt in favour of a recognised bank. A supply bill is transferable ; according to its form it is payable ' to the order of A. B.,' and A. B. the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature ' pay to C. D.' or ' pay to C. D. or order' in which case C. D. stands in the same position as A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement* ; an endorsement to ' C. D. or order ' is a *special endorsement* ; the persons to whom successively a bill is transferred are *endorsees* ; and the person in rightful possession of a bill at any time is the *holder.*

Money limit of Remittance Transfer Receipts.

174. No transfer receipt should be granted for less than Rs. 5 save for public purposes, or when it is required for a sepoy's remittance. The limit of transfer receipts obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

NOTE.—For rules regarding the issue of Remittance Transfer Receipts in payment of contingent charges incurred in another district, see Article 122.

Issue of Remittance Transfer Receipts.

175. (1) Remittance Transfer Receipts are issued by Treasury Officers to Officers in all Departments *at par* for a remittance to be made by them in their official capacity in payment of any service rendered to Government or in pursuance of their official duties. The purpose of the Remittance Transfer Receipts must be clearly stated in the application.

1. Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance. If the Treasury Officer doubts whether the object is really public, he should state his doubt to the applicant or take the orders of the Deputy Commissioner. On grant of a transfer receipt its number should be noted on the application which should then be pasted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Comptroller with a view to the issue of instructions for future guidance.

2. Remittance for purposes of the Municipal and District Funds and such other funds as may be determined from time to time by the Comptroller for this purpose are regarded as for *bona fide* public purposes.

(2) Under this rule, Remittance Transfer Receipts can be issued *at par* in the following cases :—

(*a*) *Land and Excise Revenue.*—To Government Offices for purposes of remitting the arrears of Revenue recovered in one taluk by coercive measures for another Taluk outside the district. (*Fl.* 6664—*Ex.* 66-24, *dated* 13*th June* 1925.)

(*b*) *Public Works.*—To Executive Engineers for payments to be made outside their divisions but only on public service and not for private purposes or the convenience of contractors. When purchases are effected, or work is done, by one division on account of another, the adjustment will be made by book transfer

(*c*) *Industries and Commerce Department.*—In favour of the following officers on the State Huzur Treasury in payment of supplies :—

(1) Superintendent, Government Soap Factory.
(2) Do Weaving Factory.
(3) Do Industrial Stores.
(4) Do Central Industrial Workshop.
(5) Do Industrial Depôt.
(6) Do Art and Crafts Workshop.

(*d*) *Preliminary purchase money relating to loans for purchase of machinery.*—In favour of the Director of Industries and Commerce, for amounts of preliminary purchase money paid by applicants for loans for purchase of machinery under the Hire Purchase System and received at treasuries. (For credit to his personal deposit account with the State Huzur Treasury, Bangalore.)

No. 11.

Page 103, Article 175 (k).

Insert the following as sub-para 1, numbering the existing sub-para as 2

"For remittance to Civil Courts of sums of Rs. 25 and above recovered by the Amins or Summons peons of Civil Courts in execution of Decrees in the outlying Villages."

(M. C. A. C., Vol. I, 2nd Edition, No. 11, dated the 23rd October 1926.)

(e) *Value of implements sold by the Central Implement Depôt, and received at Treasuries.*—In favour of the Director of Agriculture, for credit to his personal deposit account with the State Huzur Treasury.

(f) *Receipts on account of the Bank of Mysore, Ltd.*—Amounts tendered by the public, to a District or Taluk Treasury where no Branch or Agency of the Bank exists, for remittance to the Head Office of the Bank, will be accepted and Remittance Transfer Receipts issued at par, subject to the condition (i) that the amount of each Remittance Transfer Receipt is not less than Rs. 100 and (ii) that the total amount of Remittance Transfer Receipts applied for from any treasury in any one month does not exceed Rs. 5,000. The same facility will be afforded to the Bank at any Government Treasury, if convenient to the treasury. (*G. O. No. Fl.* 158-207—*G. F.* 98-22, *dated* 10*th July* 1923.)

(g) *Co-operative Societies.*—(*i*) To Co-operative societies registered under Regulation VII of 1918 for making remittances to other societies. (*G. O. No. Fl.* 2293-302—*G. F.* 146-09-2, *dated* 10*th November* 1909.)

(*ii*) In favour of the Central and Provincial Co-operative Banks, for remitting moneys, if they are certified by the Assistant Registrar, Amildar or Deputy Amildar, as moneys realised by execution of decrees held by Co-operative Societies. (*G. O. No. I. & C.* 3057-9—*C. S* 14-25-2, *dated* 5*th November* 1925.)

(h) *Local Bodies.*—Amounts due to one local body recovered by another may be remitted by the latter to the former by obtaining a Remittance Transfer Receipt from the treasury. For other cases refer to Article 243 (*e*).

(i) *Muzrai Funds.*—For remittance of amounts realised and payments to be made in Taluks other than the one in which the accounts of the institution are maintained.

(j) *Permanent Advance.*—To Government Officers for remitting sub-imprests to subordinate officers.

(k) *Batta to witnesses, tom tom charges, decree amounts, etc.*—To Civil Courts for remitting the amounts received by one Court for another, on account of batta to witnesses, tom tom charges, decree amount, etc. (*G. O. No. Fl.* 3808-57—*G. F.* 62-17-5, *dated* 19*th January* 1918.)

Repayments of amounts recovered on account of Court decrees against the men of the Sowar and Barr forces and credited to Revenue Deposits will be made by Remittance Transfer Receipt payable to the Court concerned on the requisition of Regimentdars or other officers tendering the amount.

(l) *Pay and Allowances.*—(*Civil officers.*)—The remittance of pay and allowances is not ordinarily a *bona fide* public purpose, but a Remittance Transfer Receipt may be granted for the remittance of the pay and allowances of an officer not working at the place in which his pay is drawn.

(m) *Pay and Allowances of Military Officers on Duty or on Leave.*—To paymasters for remittance of pay or allowances of a military officer on duty or on leave to the place where the officer actually is on duty or on leave in Mysore.

NOTE 1.—Remittances may not be made to an agent under this rule.

NOTE 2.—When a body of military men is detached for duty at a place away from headquarters, the Commandant will draw up a separate bill for the pay of these men which will be enfaced for payment at the required treasury. Remittance Transfer Receipts will be issued in cases in which the number of men so detached for duty at a place away from headquarters does not exceed five.

(*n*) *Family Remittances—(Police).*—To Police officers and Policemen, for remitting money to their families in the form and on terms provided for sepoy's remittances, the heading of the descriptive roll being altered to suit the case.

(*o*) *Estates of Sowars, Sepoys, Transport Drivers and Deserters.*—For remittance of estates of deceased sowars, sepoys, transport drivers and deserters.

N. B.—For purposes of clauses (*m*) and (*o*) the term 'Paymaster' will be held to apply to officers conducting pay duties in the Mysore Cavalry and Infantry regiments and the Transport Corps and to officers commanding detachments of Cavalry, Infantry and the Transport Corps.

(*p*) *Subscription for a Public or Quasi-public purpose.*—If Government is desirous of facilitating the collection of subscriptions for any public or *quasi*-public purpose in which it is interested, it may allow the issue of one transfer receipt a month from any treasury to the local secretary or treasurer of the fund or institution for the purpose of remitting subscriptions to the central body.

(i) *Contributions towards the Vokkaligara Sangha, Bangalore.*—Sums paid as contributions towards the Vokkaligara Sangha, Bangalore, may be received and remitted by means of Remittance Transfer Receipts under the following conditions :—

(1) District Treasuries may receive the subscriptions due to the Sangha and issue transfer receipts

(2) Only one transfer receipt a month may be issued by each District Treasury receiving the subscriptions.

(3) As only one receipt could be issued each month the Sangha should arrange for the collection of subscriptions due to it in each district through its agents and remit the amount to the District Treasury once a month on any day convenient to them.

(4) The name of the agent—only one, the remitter—in each district should be intimated to the District Treasury concerned.

(5) Transfer receipts may be drawn only on the State Huzur Treasury and in favour of a specified functionary of the Sangha, who should promptly cash the receipts. (*G. O. No. Fl.* 1443-52—*G. F.* 151-07-6, *dated* 14*th September* 1908.)

(ii) *The Mysore Provincial Shanbhogs' Conference.*—The sums contributed towards the funds of the Conference may be received in the State Treasuries and transfer receipts for remittance of the collections to Bangalore issued on the following conditions :—

(1) Only one transfer receipt a month may be issued by each treasury receiving subscriptions.

(2) As only one receipt could be issued each month, the Conference should arrange for the collection of subscriptions due to it in each taluk through its agents and remit the amount to the District or Taluk Treasury once a month on any day convenient to them.

(3) Transfer receipts should be drawn only on the State Huzur Treasury Bangalore, and in favour of the Honorary Secretary of the Conference who should promptly cash the receipts.

(4) The President of the Conference should intimate, direct to each District or Taluk Treasury, as the case may be, the name of the local agent appointed for the collection of the subscription in that taluk and for obtaining Remittance Transfer Receipts. (*G. O. No. Fl.* 3688-9—*G. F.* 160-19-2, *dated* 17th *December* 1919.

(iii) *Mysore Boys' Scouts Fund.*—Donations and subscriptions in aid of the fund may be received at all treasuries and Remittance Transfer Receipts issued in favour of the Chairman, Head-quarters Executive Committee, Bangalore. (*Financial Secretary's No. Fl.* 2539—*G. F.* 51-23-2, *dated* 13*th November* 1923.)

(3) In the following cases Remittance Transfer Receipts may be issued at a premium :—

(*a*) *Land Revenue and Cesses.*—To persons having to pay land revenue and cesses in another district when the amount to be remitted exceeds Rs. 150 on payment of premium at the following rates :—

	Rs.	a.	p.
For sums exceeding Rs. 150 and not exceeding Rs. 500 ..	1	8	0
For sums exceeding Rs. 500 and not exceeding Rs. 1,000 ..	2	0	0
For sums exceeding Rs. 1,000 and not exceeding Rs. 2,000 ..	3	0	0
and for every additional Rs. 1,000 or fraction of Rs. 1,000 ..	1	0	0

A single transfer receipt only can be granted to one remitter for each instalment ; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse and the form filled up thus :—

'Received from A. B. on account of C. D., proprietor, the sum of Rs.— on account of land revenue demands to be transferred to his credit under land revenue as per particulars on the reverse, at the—treasury.'

(*b*) *Collections of the Inam Villages of the Sringeri Mutt.*—Collections made in the Inam villages of the Sringeri Mutt may be received in the Taluk Treasuries of the taluks in which they are situated and paid to the Mutt at the Koppa Taluk Treasury by means of Remittance Transfer Receipts, on payment of a premium of two annas for every 100 rupees so remitted. (*G. O. No. R.* 491-5—*L. R.* 29-08-2, *dated* 22*nd July* 1908.)

176. The issue of Remittance Transfer Receipts for revenue and receipts noted below received in one taluk on account of another is strictly forbidden :—

(1) *Registration Memo Fees.*—These remittances should be credited at once to the proper head in the treasury at which they are tendered, the District Registrars, on account of whom these amounts are received, being given the necessary intimation to make needful entries in their accounts.

(2) *Sale proceeds of Timber, Sandalwood, etc.*—These sums should be accompanied by a requisition from the Assistant Conservator or other Forest Officer by whom the sales were conducted for credit to 'Forest Remittances.' Advice of such credits will be sent to the District Forest Officer concerned clearly specifying the name of the purchaser or other person by whom the amounts were tendered and also the number and date of the advice or remittance challan issued by the District Forest Officer to enable the latter to make necessary entries in his books.

(3) *Land and Excise Revenue.*—Challans in duplicate containing full particulars should invariably accompany, when any land and excise revenue belonging to one taluk is tendered for receipt into a treasury of another taluk in the same district. The sums should then be credited to the proper head of account, due intimation of the credit being sent to the Amildar of the Taluk concerned through the Deputy Commissioner of the District.

In the case mentioned above, the demand, collection and balance statements of the taluk to which the revenue belongs will include the amounts collected elsewhere on its behalf, while the taluk, in which the moneys are actually received and credited will omit the same from its demand, collection and balance statements.

The differences between the demand, collection and balance statements and the treasury credits should be explained by foot-notes in the Demand, Collection and Balance Statements.

(4) *Sums tendered in Adjustment of advances.*—The practice of issuing remittance Transfer Receipts for sums tendered in adjustment of advances, except in the case of permanent advances, should be discontinued. Challans tendered with such sums should clearly specify whether the original advance was made from the permanent advance or otherwise. The challans should also furnish the name of the treasury from which, and the month in which, the original advance was drawn, the aggregate amount thereof, and the balance if any due after deducting the amount tendered. The amounts so tendered should be credited to 'Advances recoverable,' 'Miscellaneous unclassified receipts' or other appropriate head, and a schedule of such sums with full particulars and the original place of debit should accompany the treasury cash accounts monthly.

For the issue of the intimation above referred to, to other taluks, etc., Form 35 should be used.

Issue of Duplicates of Bills.

177. When satisfactory evidence has been given that a bill has been either lost or destroyed, and application is made within a reasonable period after issue and of course, therefore, before it has lapsed, a duplicate may, without reference to the Comptroller, be granted to the party who obtained the original, or to the payee, or the legal representative of either but to no other person. If the bill should not have been presented for payment within three months it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

178. A Remittance Transfer Receipt or a supply bill will not be paid at the treasury if presented after three months from the date of issue.

179. No bill can be cancelled without surrender of the whole set. Thus, if a duplicate or a triplicate has been issued, the bill can be cancelled only if the original, *together with* the duplicate (and the triplicate if issued) be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

180. All parts being surrendered, a bill may be cancelled and its amount refunded at the discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or a private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for the orders of the Comptroller.

181. Although no difficulty should be made about the cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

NOTE.—If alteration of the name only of the payee, is required by the remitter, it will suffice for the drawer to alter the name in the bill initialling the correction.

Exchange.

182. (*a*) A Treasury Officer will grant a transfer receipt in exchange for one drawn on him (1) if on the *public* service, only if the payee be a public officer and requires the receipt to be exchanged for reasons to be stated in his application; (2) if for a *private* remittance, only if the payee has been removed to the neighbourhood of a treasury different from that originally drawn on.

(*b*) A supply bill cannot be exchanged.

NOTE.—A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original ' Received payment by transfer receipt on............ ' If he can appear and take payment n cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

183. In the case of sepoys' and policemen's remittances' Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees duly filled in and signed will at the same time be sent to the Treasury Officers concerned.

1. The Commanding Officer in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred; or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the District in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

2. These Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on proper security at the discretion of the Treasury Officer.

3. If a sepoy payee be unable to attend the treasury but has endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Commanding Officer.

4. These Remittance Transfer Receipts also are current for three months and may be cancelled as provided for in Article 181.

Supply Bills.

184. Supply Bills will be issued only on the express orders of the Comptroller, at such times and rates of premium, as will be fixed by him. No Supply Bill will be issued for less than Rs. 500

1. All Treasury Officers may, as a general rule, issue Supply Bills to the Bank of Mysore, Bangalore, on payment of a commission of $\frac{1}{10}$ per cent. Where the receipt of money from the Bank of Mysore does not involve remittance of money to Head-quarters, Supply Bills will be issued at par.

2. The Mysore Bank will be authorized to draw Supply Bills from March to June on any treasury in the State and such drawings will be permitted at par. The amount which can be held at the disposal of the Bank for this purpose at the different treasuries from time to time will depend upon the available surplus balances at the treasuries which will be notified by the Comptroller. (*G. O. No. Fl.* 158-207—*G. F.* 98-22, *dated* 10*th July* 1923.)

3. Drafts of the Agent of the Mysore Bank at Davangere and Oorgaum drawn on the Head Office at Bangalore are accepted by the Davangere and Bowringpet Taluk Treasuries and paid for in specie against payment to Government by the Head Office at Bangalore. Under this procedure the drafts from the Taluk Treasury are sent to the Comptroller in advance of the other vouchers. The Comptroller sends the drafts as soon as they are received to the Bank for realisation and credit to the Government account with the Bank. Commission at $\frac{1}{16}$ per cent is levied on these drafts. (*G. O. No.* 4170—*G. F.* 16-17-13, *dated* 9*th February* 1918.)

CHAPTER XI.—BUDGET.

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Responsibility.

185. The Annual Budget of the State to be presented before the Representative Assembly for discussion and Legislative Council for voting of grants is prepared during the months, February to May, each year.

186. The Comptroller is mainly responsible for the preparation of the estimates in proper form in consultation with the departmental officers, who furnish him with all the information required to be submitted to Govenment for orders.

187. The Budget Estimates prepared by the Comptroller and approved by Government are placed before the following bodies :—

(1) Finance and Taxation Committee.
(2) Representative Assembly.
(3) Legislative Council.

188. The Functions of these bodies are defined as under :—

1. *Finance and Taxation Committee.*—The functions of this Committee are purely advisory and its proceedings are confidential.

2. *Representative Assembly.*—(1) The annual budget of the estimated revenue and expenditure of the State shall be laid before the Assembly in the form of a statement and the Assembly shall be at liberty to discuss the budget, provided that the proposals of the Government for the appropriation of revenues or other moneys for expenditure on the following heads shall not be open to discussion by he Assembly :—

(*i*) The Palace including the Staff and Household of His Highness the Maharaja.

(*ii*) The Military Forces of His Highness the Maharaja.
(*iii*) The pensions of public servants ;
(*iv*) Items of expenditure relating to or affecting ;

(*a*) The relation of His Highness the Maharaja with the Paramount Power or with other States ;

(*b*) Matters governed by treaties or conventions or agreements now in force or hereafter to be made by His Highness the Maharaja with the Paramount Power (*v*) Interest on loans and charges on account of Sinking Funds guaranteed at the time of raising the loans ;

(*vi*) Expenditure of which the amount is specified by or under any law.

(2) If any question arises whether any proposed appropriation of revenues or moneys does or does not relate to the above heads of expenditure, the decision of the Dewan-President or, in his absence, of the Vice-President, presiding at the time shall be final.

(3) Any member may move a resolution in respect of the budget, provided that it shall have reference only to the general principles and policy underlying the budget and not to any particular grants or appropriations included in the budget,

3. *Legislative Council.*--The estimated annual revenue and expenditure of the State shall be laid in the form of a statement before the Council in each year and the proposals of the Government for the appropriation of revenues and other money in any year shall be submitted to the vote of the Council in the form of demands for grants. The Council may assent, or refuse to assent to a demand, or reduce the amount therein referred to either by a reduction of the whole grant or by the omission or reduction of any of the items of expenditure of which the grant is composed ;

Provided as follows :—

(1) (*a*) The Government shall have power, in relation to any such demand, to act as if it had been assented to notwithstanding the withholding of such assent or the reduction of the amount therein referred to, if the Government consider that the expenditure provided for by the demand is necessary for the carrying on of any department or for the discharge of Government's responsibility.

(*b*) The Government shall have power in cases of emergency to authorise such expenditure as may, in its opinion, be necessary for the safety or tranquility of the State or any part thereof, or for the discharge of Government's responsibility.

(2) The proposals of the Government for the appropriation of revenues and other moneys for expenditure on the following heads shall not be submitted to the vote of the Council, nor shall they be open to discussion, by the Council :—

(i) The Palace including the Staff and Household of His Highness the Maharaja ;

(ii) The Military Forces of His Highness the Maharaja ;

(iii) The pensions of public servants ;

(iv) Expenditure on :—

(*a*) matters pertaining to or affecting the relations of His Highness the Maharaja with the Paramount Power or with other States ; and

(*b*) matters governed by treaties or conventions or agreements now in force or hereafter to be made by His Highness the Maharaja with the Paramount Power ;

(v) Interest on loans and charges on account of Sinking Funds guaranteed at the time of raising the loans ;

(vi) Expenditure of which the amount is prescribed by or under any law.

(3) If any question arises whether any proposed appropriation of moneys does or does not relate to the above heads of expenditure the decision of the Dewan or *ex-officio* Member presiding at a meeting shall be final.

189. The estimates as finally passed by the Legislative Council and sanctioned by Government constitute the authorised programme of receipts and expenditure for the ensuing year.

Form of Budget Estimates.

190. (*a*) The figures dealt with in a Budget Estimate extend over three years for which columns are provided as follows :—

I. Actuals of the preceding year.

II. Estimates of the current year.

(*a*) Original estimate.

(*b*) Revised estimate.

III. Budget estimate for the ensuing year.

Column I is filled in by the Comptroller's Office with the figures brought to account on the Government books which are the only " Actuals " recognized by Government.

In column II (*a*) are entered the Budget estimates for the current year sanctioned by Government.

The Revised estimates, column II (*b*), which are framed by the Comptroller before submitting his budget notes to Government, are based on the actuals of the current year for the period for which accounts are available at the time, generally on the actuals of the first eight months of the year, any abnormal variation between the ascertained actuals of the current year and those for the same period of the preceding year which is likely to affect the estimates for the residual period being also taken into account.

In the last column will appear the revenue to be collected or expenditure to be incurred and brought to account in the ensuing year, as estimated for by the Comptroller, scrutinized by the several departmental officers, passed by the Legislature and finally accepted by Government.

(*b*) The Budget Estimates have the following Appendices :—

1. The demand, collection and balance of land revenue.
2. Details of estimates of salaries, establishments and allowances.
3. Details of grant-in-aid under 26 Education.
4. Details of scholarships under 26 Education.
5. Details of estimates of expenditure on individual works under XXV, Krishnarajasagara Hydro-Electric and Irrigation Works, 2 Irrigation, 23 Irrigation and 24 Civil Works.
6. Details of estimates of expenditure on individual works under 38 Krishnarajasagara Hydro-Electric and Irrigation Works, 3 Capital outlay on old installations.
7. Details of grants under 15 pensions and Allowances.
8. Details of disbursements under Loans and Advances.
9. Detailed account of works chargeable to the Depreciation Fund Accounts.
10. Budget estimates of the Mysore University.

(*c*) To facilitate the framing of the estimates, the working forms used by the Comptroller and sent by him to the Heads of Departments provide for the entry in addition to the above, of the figures for the first eight and the last four months of the current and the preceding two years and the totals of the two latter years.

191. The charges under each minor or sub-head are as far as practicable, classified under the following divisions :—

1. Salaries.
2. Establishments.
3. Travelling allowance.
4. Contingencies.
5. Supplies and services.

The exact significance of the above expressions is given below :—

1. *Salaries.*—This division is intended for salaries (including the personal allowances) of Gazetted officers. House rent allowance, local allowance, special charge allowance, and other allowances given for special duties or for a special purpose are shown under this division or establishments according as they pertain to the one or the other.

2. *Establishments.*—The distinction between " Salaries " and " Establishments " is mainly that between the Gazetted and Non-gazetted officers. The rate of pay is entered within paranthesis, the number in each rate being shown without as follows :—

2 (500), 7 (400), etc., but where there is one officer on each rate of pay, the number (1) is not specified and the entries are made thus :—

" Clerks (75), (50), (30) "

3. *Travelling Allowance.*—This head includes permanent travelling allowances, horse allowance and conveyance allowances. Provision is made under it separately for officers and establishments. Fixed travelling allowance is also shown separately under the head.

4. *Contingencies.*—The term contingencies means only the petty expenditure incidental to the carrying on of business and includes the following items amongst others. Such expenditure is of much the same kind whatever the department be to which, the officer incurring them belongs.

Rents, rates and taxes.
Purchase of furniture.
Do books.
Repairs to furniture.
Clothing to peons, etc.
Carriage of tents and records.
Hot-weather establishments.
Postage charges
Miscellaneous office expenses.

5. *Supplies and Services.*—This division " Supplies and services " is intended 'for record of charges' which, not being ' Salaries ', ' Establishment charges ' or Travelling allowances ' are not also ' " Contingent charges " as defined above, but some expenditure peculiar to the department incurring them and are special in themselves, *i.e.*, charges which are not merely incidental but represent the main and proper activities of the department, for example, rewards to informers, books for a Public Library, exhibits for a Museum, etc.

192. Departmental officers should co-operate with the Comptroller by coming to a settlement, regarding the provision to be made in the estimates, and by furnishing him, without delay, with any information which he may require regarding the estimates of their departments.

All references which the Comptroller finds it necessary to make regarding the budget estimates should be given preference over other work and be replied to by return of post.

193. The following are the chief rules for the preparation of Budget Estimates :—

1. No alteration of the heading in the estimates sent by the Comptroller should be made by Heads of Departments.

2. The budget estimates which are sent to Heads of Departments by the Comptroller for scrutiny should be punctually returned to him on the dates fixed. Punctuality in submission is most essential as delay on the part of a single officer retards the compilation of the general estimates and shortens the time required by Government for the careful consideration of the estimates.

3. The estimates should be made up for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years-not for the revenue demand or liabilities falling due within the year.

4. Explanatory memoranda and subsidiary statements for explaining the proposed estimates should also accompany them where necessary.

5. Explanations for variations in figures will be furnished opposite the entry concerned in the remarks column. The figures of the sanctioned estimates for the current year should not be altered. No additional grant sanctioned during the year will be included therein.

6. The gross transactions, and not the net receipts or charges should be invariably entered except in the following cases in which net figures are to be entered to prevent inflation in accounts.

(*a*) Refunds and assignments of revenue will be shown as deduction from revenue.

(*b*) Working expenses, interest and depreciation charges will be deducted from gross receipts in the case of Railways, the Hydro-Electric and Irrigation works, the Sandal Oil Factory, the Kolar Gold Fields Water Works and other similar heads.

(*c*) Contributions recovered from the Civil and Military Station authorities, the Madras and Southern Mahratta Railway Company, Local Bodies and others towards expenditure incurred in the Police, Medical, etc., departments are to be shown as deduction from expenditure.

(*d*) Sale proceeds of Jail manufactures, books, farm produce, seeds, manures, etc., are deducted from the expenditure of the departments concerned.

7. No new charge, even of a petty character, should be included in the budget until sanctioned by Government, but an explanatory note may be made at the end of each budget of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates. Under the special sanction of Government, provision may be made in the budget for such of those charges as are likely to be sanctioned and paid during the year to which the budget relates. The budget estimate is not, however, the place for submitting proposals for revision of establishments which should be submitted separately for sanction.

8. Sanctions to new expenditure accorded after the 31st January will not ordinarily be taken into account in fixing the estimates, for the next year, and heads of departments should, therefore, see that such of their proposals as should be carried out in any year are submitted in time to permit of their consideration and disposal by Government.

9. When the head of a department proposes to provide in his estimates for any special unsanctioned expenditure, proposals must be forwarded to Government

in advance of the estimates for separate consideration. It is desirable to obtain orders of Government well in advance for such items instead of crowding them in, for consideration, at Budget time.

10. For fixed charges the detailed estimate should show the full amount of the sanctioned scale and where it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made.

11. What are called fixed establishments are not irrevocably fixed for all time, and should be brought under the formal review of heads of departments from time to time; even when there is no intention of making any change in establishments, it is still desirable that heads of departments should review the entire estimate of the requirements of their departments.

12. Progressive salaries should invariably be shown as such, the maximum and minimum being specified, but the provision should be for the actual salary which will be earned on 1st July of the year for which the estimate is made, without reckoning any future increments.

13. It not unfrequently happens that an establishment or some special allowance is sanctioned for an official year, and the charge for the last month of the year becomes due only when the new year has commenced, and must be taken against the grants of that year; provision should be made accordingly.

14. The columns of numbers must be carefully checked; the rate of pay should be stated whenever possible, in order to admit of verifications with the column of charge.

15. In the establishment appendix, temporary establishments should be shown distinct from permanent establishments and details of the nature and rate of pay should be given. The periods for which the former may have to be retained should be specified within parenthesis.

16. The estimates of contingent charges should be checked by the controlling officer upon comparison of the expenditure of various offices.

17. Every departmental budget will provide for the whole of the receipts and charges with which the department deals finally.

18. The principal explanations required are in connection with the difference between the estimates proposed for the ensuing year and the sanctioned and revised estimates for the current year. The explanation should be as short as is consistent with clearness.

19. In the consolidated estimates, the totals of Major Heads must be worked to thousands of rupees and those of Minor Heads to even hundreds.

20. To prevent delay in the press, the forms of the budget and of the Comptroller's notes thereon should be kept standing with the type and the Superintendent, Government Press, should, on no account, break them up without the special sanction of Government obtained through the Comptroller. (*G. O. No. Fl.* 1086-1128, *dated* 29*th October* 1903.)

21. As all charges incurred by the Officers of the Public Works Department should be treated as final charges of that department and not passed on for charge against the department benefited by the expenditure, no works of construction or repair will be undertaken except those for which provision is made in the Public Works Departmental Budget. (*G. O. No. Fl.* 1150-1192-18-1901-02, *dated 7th February* 1903.)

Preparation.

194. The preparation of the estimates will proceed simultaneously in departmental offices and in the Comptroller's office. The Calender for 1925-26 reproduced below generally explains the various stages of preparation :—

BEFORE 11TH FEBRUARY.

1. Preparation of Estimates of expenditure on Salaries, Establishments and Allowances, Appendix B. Grants-in-aid Appendix B.B. and Scholarships Appendix B.B.B. by departments including Electrical Works, Sandal-Oil Factories, and Kolar Gold Fields Water Works.

12TH TO 22ND FEBRUARY.

2. Preparation of the above Appendices by Comptroller and their transmission to Departmental Officers.

16TH TO 26TH FEBRUARY.

3. Return of these Appendices by Departmental Officers to Comptroller with remarks regarding changes, if any, required according to current sanctions.

18TH TO 28TH FEBRUARY.

4. Submission of these Appendices to Government by Comptroller with notes indicating points, if any, for orders.

21ST FEBRUARY TO 2ND MARCH.

5. Communication by Government of orders on points referred to under item No. 4.

BEFORE 12TH MARCH.

6. Submission to Comptroller of detailed estimates under all Heads of Revenue by Departmental Officers with reference to 8 months' actuals and to Administrative Departments of Government.

NOTE.—The gross estimate of revenue under the following heads will be dealt with at this stage :—

II. Forest. 1. Sandal-Oil. XXIV. Railways XXVI. Electrical Works. XXVIII. K. G. F. Water Works. For XXVII. Iron Works and XXIX. Industrial Works, however, total estimates working from opening balance to closing balance will be required.

13TH TO 19TH MARCH.

7. Submission to Government by Comptroller with Budget Notes of above Revenue Estimates and also the estimates of Receipts under IX Interest.

16TH TO 26TH MARCH.

8. Return to Comptroller of Revenue Estimates by Government with orders.

BEFORE 5TH APRIL.

9. Completion by Heads of Departments of estimates of expenditure other than Appendices B,BB., and BBB.

7TH TO 17TH APRIL.

10 Preparation by Comptroller of expenditure estimates (including advances and loans) other than Appendices B,BB., and BBB., based on 8 months' actuals and their transmission to Departmental Officer.

1ST APRIL.

11. Receipt from Subordinate Departmental Officers by

(1) The Chief Engineer of estimates other than establishments.

(2) The Chief Electrical Engineer of estimates of Revenue Expenditure other than establishment of Capital Works and of Depreciation Fund Works and

(3) Special Officer, Krishnarajasagara Works, of estimates other than establishment chargeable to Revenue and Capital.

5TH APRIL.

12. Transmission to Comptroller, of Public Works and Electrical Works estimates for items other than establishment, by Chief Engineer and Chief Electrical Engineer.

7TH APRIL.

13. Submission to Comptroller by :—

(1) The Agent, Mysore Railways, of Authorisation Rolls and estimate of Works chargeable to Capital and Depreciation Fund. (Through Auditor.)

(2) The Railway Secretary, of Capital and Revenue Expenditure estimates of the Railways worked by M & S M Railway Company. (Through Auditor.)

(3) The Government Director, Iron Works, of estimates of Capital Works.

(4) The Director, Sandal-Oil Factories, of estimates of Capital Works.

(5) The Director, Industries and Commerce, of estimates of Capital Works of concerns worked by the Department.

(6) The Chief Engineer, of estimates of Capital and Depreciation Fund Works of the Kolar Gold Fields Water Works.

11TH TO 20TH APRIL.

14. Return with remarks by Departmental Officers of Comptroller's Budget Estimates of expenditure other than charges included in the Appendices B, BB, and BBB., copies of statements of alterations proposed being sent simultaneously to Government in respective Secretariats.

12TH TO 20TH APRIL.

15. Transmission to Financial Secretariat of statements of alterations (with reasons) proposed by respective Secretariats with reference to estimates referred to under item No. 14.

25TH APRIL.

16. Submission of Group and Major Head abstracts by Comptroller to Government.

13TH TO 23RD APRIL.

17. Submission, by Comptroller, to Finance Department, of expenditure estimates other than Appendices B, BB, and BBB., revised with reference to remarks of Departmental Officers, with Budget Notes and statements of points for orders.

14TH TO 26TH APRIL.

18. Return of above by Government to Comptroller with provisional orders and communication of such orders to respective Secretariats.

1st May.

19. Submission by Comptroller of Group and Major Head Abstracts incorporating above orders and General Note and Ways and Means estimates.

11th May.

20. Communication to Comptroller of orders on consolidated Budget Estimates.

20th May.

21. Despatch of copies of Draft Budget Estimates (English and Kannada) with explanatory memorandum to Members of Representative and Legislative Council and Members of Finance and Taxation Committee and Heads of Departments

29th to 30th May.

22. Meeting of the Finance and Taxation Committee.

4th, 5th, and 6th June

23. Budget Discussion and Budget resolutions by Representative Assembly.

15th to 20th June.

24. Budget discussion and voting of grants by Legislative Council.

27th June.

25. Final orders by Government communicating grants (voted) as passed by Legislative Council with restorations if any, and grants (non-voted) sanctioned by Government.

195. The preparation is undertaken in 3 parts :—

1. Establishment and fixed charges.
2. Revenue Estimates.
3. Expenditure Estimates and Ways and Means.

196. *Establishment and Fixed Charges.*—The estimates for fixed charges, such as salaries and allowances, is prepared by the Comptroller on the basis of sanctions as on 1st February and forwarded to the Departmental Officers for scrutiny and remarks. Heads of Departments will also be preparing simultaneously similar estimates in consultation with their subordinates. On receipt of the estimates sent by the Comptroller, they will scrutinize the details of scales, etc., and also the provision made therefor by the Comptroller and offer their remarks in the prescribed form (Alteration Memo) giving clear explanations for omissions or additions wherever necessary. No new item of expenditure of any kind should be included at this stage. The estimates should be returned to the Comptroller on the due date fixed by him. If any estimate is not received by the Comptroller on the due date he will assume that the Head of the Department concerned has no alteration to suggest and that the estimates are finally accepted by him. The Comptroller will accept or reject such of the alterations of Heads of Departments as do not require the sanction of Government in the light of orders in force and explanations furnished by them and he will tabulate these in a classified form, along with the alterations which require the sanction of Government and submit them to Government for orders.

Orders of Government when received on the individual estimates are noted and this completes part (1), *viz.*, estimate of the budget relating to fixed charges for the ensuing year.

197. *Revenue Estimates.*—In the case of a few selected heads of revenue referred to under item No. 6 of the Calendar and Original Works of the Public Works and Electrical Departments, the estimates will be submitted by the Heads of Departments to the Comptroller beforehand in blank forms supplied to them by him in the month of January.

The Comptroller's estimate of revenue is based on the actuals of past years, the progress of receipts of revenue in the current year and the circumstances of next year so far as they may be known to him or explained by the department. The Comptroller in his budget note will explain to Government the main variations between the estimates as proposed by him and those sent by the departments. Orders of Government received on the individual estimates are compiled and this closes the second stage of the Budget.

Revenue and fixed charges having been fixed, the Comptroller next proceeds to frame the estimates of expenditure for the next year and also ways and means.

198. *Expenditure Estimates.*—Just as in the case of establishments, Heads of Departments will also be preparing simultaneously estimates of expenditure for the coming year for their departments, in consultation with their subordinates. The Comptroller will forward to them the estimates prepared by him with reference to past actuals, the progress of expenditure during the first 8 months of the year and the probable expenditure during the remaining four months and the sanctioned allotment, for the year. On receipt of these the Heads of Departments will scrutinize carefully the sufficiency or otherwise of the provisions made therein under the several heads and return them with their remarks in the printed Alteration Memo form to the Comptroller. The Comptroller will accept or reject the alterations proposed by the Heads of Departments in the light of the explanations furnished, past actuals, sanctions and any other special features prevailing in the year. He will tabulate the alterations proposed by the departments in a classified form and submit them for orders of Government with such remarks as he may consider necessary. Orders of Government will be communicated on each estimate as they are dealt with in the Secretariat as per Budget Calendar. This closes the third stage of the Budget.

199. *Ways and Means Estimate.*—As all outgoings from the treasuries in respect of Loans and Advances have to be voted by the Legislature, the grants required for the coming year have to be carefully worked out. To enable the Comptroller to fix these, working sheets will be sent by him to the departments just as in the case of Revenue Estimates, for remarks. On receipt of these, the Comptroller prepares his estimates of the incomings and outgoings under the Debt and Remittance Heads and submits to Government his note on the financial (Ways and Means) programme for next year.

200. *Revised Estimates.*—The Revised Estimate does not, by any means constitute revised grants, they being prepared to serve only as a guidance for preparing estimates for the coming year. Departmental Officers who anticipate excesses or savings should report them promptly to Government for obtaining necessary additional grants or sanctions to the surrenders and not rest content with the fact that such excesses or savings have been brought out in the revised estimates.

Communication of Sanction.

201. The consolidated estimate of receipts and expenditure prepared by the Comptroller with reference to orders passed by Government on the different individual estimates is called the first edition of the Budget. The second provisional edition is the one prepared by the Comptroller after incorporating orders of Government on the Group and Major Head Abstract of the first edition and the Ways and Means note submitted to Government. It is this that is placed before the Finance and Taxation Committee and the Representative Assembly, for opinion. The orders of Government on the recommendations made by these bodies are incorporated in the schedule of demands submitted to the Legislature for voting. Orders of Government on the schedule of demands, after voting by the Legislature, are communicated to the Comptroller, when the final edition of the Budget is prepared. The Government order sanctioning the Budget finally and the Group and Major Head Abstract as approved by them are printed in the Mysore Gazette.

1. The fact of a charge which requires special sanction having been included as passed in a budget is no authority for its payment.

2. Expenditure against lumpsum grants provided in the Budget should not be incurred before obtaining separate orders of Government approving of the schemes and the details of expenditure to be incurred.

3. The Comptroller will not notify any grants to the Treasury Officers.

4. The consolidated grants in the budget will be distributed by the Controlling Officers among officers subordinate to them after reserving such portion of the grant as may be necessary to serve as reserve for meeting applications for additional allotments and also to meet such charges as are incurred by Controlling Officers on behalf of their subordinate officers. The distribution of grants will be advised to the Comptroller as well as to the subordinate officers early each year soon after the budget for the year is sanctioned by Government, so as to enable the Comptroller to conduct the audit of these charges, with reference to them and the subordinate officers to regulate their expenditure. Alterations in and additions to the allotments of subordinate officers should be similarly communicated to the Comptroller by Controlling Officers.

5. The Heads of Departments should watch the progress of expenditure on all heads of charges under them with a view to see that the sanctioned grants are not exceeded. The Comptroller furnishes them with monthly statement of audited outlay under all heads, for the month and up to the end of the month from the beginning of the official year for verification with Departmental figures. (*G. O. No. Fl. C.* 72-120—*G. F.* 226-23-1, *dated* 14*th June* 1924.)

Expenditure not Provided for in the Estimates.

202. (*a*) Expenditure for which no provision has been made in the budget estimate for the year current should rarely, if ever, be incurred.

(*b*) Expenditure on voted heads will be strictly limited to grants sanctioned by the Legislative Council and no expenditure unsupported by sanctioned appropriations or in excess of allotments made therefor in the Budget should under any circumstances be incurred.

(*c*) If on account of exceptional reasons, expenditure which is either not provided for in the budget estimates of the current year or is in excess of the budget provision, has to be incurred, application should be made for the provision of additional funds accompanied by a statement in Form 36 showing how the expenditure is proposed to be met. When such an application is sent, the reason for considering it indispensably necessary that the outlay should be immediately incurred and not postponed to the next financial year should be stated. It should also be explained why the need for the expenditure was not foreseen in time for its inclusion in the budget estimates. It should be borne in mind that excesses over the grants voted by the Legislature require the sanction of that body.

(*d*) In all applications for sanction to expenditure, it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimates of the year, and if it has not been made, whether the funds can be found by reappropriation.

NOTE—The reappropriation statements should be submitted to Government in duplicate, through the Comptroller. Care should be taken to see that all the particulars therein required are invariably filled in and that, when necessary, the district details required for audit purposes are given.

(*e*) In these applications, the figures of the budget estimates must be given and not those of the revised estimates. Column 3 must show the amounts sanctioned by Government in the budget estimates ; if reappropriations have been made subsequently the alterations sanctioned up to date must be shown by *plus* and *minus* figures supported by explanatory memos. The revised estimates should not in any way be connected with such applications as the acceptance of the former does not imply any sanction to the expenditure included in them, and they cannot be used for purposes either of budget control or of audit. If any additional grants are required after the 1st May, application therefor may be made direct to Government.

203. The reappropriation of budget grants is governed by the rules in Chapter XV (Articles 278 to 284.)

Lapses and Surrenders.

204. Funds should not be unnecessarily locked up and grants which are not likely to be utilised before the expiry of the year should be formally surrendered and placed at the disposal of Government not later than the 1st April for utilisation in other departments. After the year has elapsed no additional allotments or reappropriations can be sanctioned.

NOTE 1.—Report of all lapses or savings to Government should be sent through the Comptroller.

NOTE 2.—The Comptroller will submit to Government by the 10th April of every year, a statement of grants surrendered or not likely to be utilised so that lapses may be avoided as far as possible and the amounts profitably utilised otherwise.

205. In the review by Government of the Annual Appropriation Report, Heads of Departments will be called upon for explanation in the following cases except when the differences are trifling :—

1. Why additional allotments were not applied for in the case of excess over budget grants and

2. Why the savings were not formally surrendered to Government in the case of lapses and short expenditure.

Committee on Public Accounts.

206. As soon as may be after the commencement of each financial year, a Committee on Public Accounts shall be constituted for the purpose of dealing with the Audit and Appropriation accounts of the Government.

In scrutinizing the Audit and Appropriation accounts of the Government, it shall be the duty of the Committee to satisfy itself that the money voted by the Council has been spent within the scope of the demand granted by the Council.

It shall be the duty of the Committee to bring to the notice of the Council—

(1) every reappropriation from one grant to another grant ; and

(2) every reappropriation within a grant which is not made in accordance with the rules, regarding the reappropriation, or which has the effect of increasing the expenditure on an item, the provision for which has been specifically reduced by a vote of the Council.

Inevitable Payments.

207. (*a*) Want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

(*b*) Money indisputably payable, should never be left unpaid ; and money paid should, under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of great importance to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date, obtaining the additional appropriations necessary to cover such charges.

208. Charges of the following kinds should be regarded as inevitable payments :—

(*a*) Salaries of sanctioned establishments, pensions and other sanctioned fixed allowances.

(*b*) Refunds sanctioned by Government or by any officer having power by Law to order them.

(*c*) Rewards awarded by competent authority, *e.g.*, Excise rewards, Police rewards, and rewards for killing wild animals.

(*d*) Expenses of complainants and witnesses in criminal cases at sanctioned rates.

(*e*) Amounts payable by Government under decrees of courts.

(*f*) Travelling allowances.

Although it is necessary that charges of these kinds should be paid when due, even though they are not provided for, this should not be held to remove the necessity for obtaining supplementary grants for such expenditure.

CHAPTER XII.—CHARITABLE ENDOWMENTS.

	Article.		Article.
Acceptance of Deposit	.. 209	Payment of Interest	.. 210

Acceptance of Deposit.

209. The following are the rules under which Government accept the deposit of moneys in the Government treasuries by private gentlemen who wish to secure a permanent income for the charities which they have already established or contemplate establishing within the State.

I. No deposits will be accepted for sums below Rs. 3,000 or above Rs. 1,00,000.

NOTE.—The minimum of Rs. 3,000 fixed in this rule has been temporarily reduced to Rs. 1,000. (*G. O. No. G.F.* 49-22, *dated 24th January* 1923.)

II. The rate of interest for such deposits which shall be payable half-yearly shall be fixed by Government from time to time.

NOTE.—In special cases of deposits accepted prior to 30th July 1917 and in all cases of deposits accepted thereafter, the rate of interest is fixed temporarily at 5 per cent, up to 29th July 1927. (*G. O No. Fl.* 559-622 *G. F.* 10-25-2, *dated 29th July* 1925.)

III. Deposits will be received only on behalf of benevolent, charitable or educational institutions or objects of a kind, which may be considered legitimate objects of public expenditure, Government reserving to itself the right to determine, in each case, whether the charity on behalf of which application is made, is of a character that deserves encouragement.

IV. The person wishing to make a deposit under these rules shall execute a document to the Government, binding himself, his heirs, executors or administrators, and the trustees, managers or agents appointed by him or them, (*a*) not to demand at any time the whole or any portion of the principal of the sum deposited, (*b*) not to use the interest payable by Government for any purpose other than the one specified and (*c*) to keep and maintain a true and correct account of the expenditure of the interest drawn in such form and with such details as the Government may from time to time prescribe. The account shall be open to the inspection of an officer or officers deputed for the purpose by the Government from time to time. Whenever it be found that the interest paid on the deposit has not been used for the benefit of the institution named, the Government may withhold the payment of interest, unless and until the depositor, his heirs, executors, or administrators or his or their trustees submit a scheme of management to the satisfaction of Government. The form of the document to be executed and the accounts to be maintained by depositors under this rule are given in Appendices XVIII and XIX. (*G. O. No.* 2089-98—*Muz.* 215-13-3, *dated 13th February* 1914.)

V. An annual report on the administration of the charity accompanied by abstracts of the accounts referred to in Rule IV in such form and with such details as the Government may from time to time prescribe, shall be submitted in respect of each deposit to which the benefit of this order is extended.

VI. The Government are at liberty at any time to terminate the system of receiving deposits as above for charitable purposes. (*G. O. Nos. Fl.* 472-502—*G. F.* 15-09-2, *dated* 15*th July* 1909 *and Fl.* 432-72—*G. F.* 15-09-1, *dated* 15*th July* 1909.)

NOTE.—The Muzrai Commissioner is authorised to accept charitable endowments under the above rules. (*G. O. Nos.* 1332-63—*Muz.* 63-22-9, *dated* 23—25*th September* 1922 *and* 2082—*Muz.* 291-22-1, *dated* 15*th January* 1923.)

Payment of Interest.

210. Interest on these deposits is payable in July and January of every year and is paid on bills, (Form 37) countersigned by the Deputy Commissioner or other officer authorised to countersign such bills and pre-audited by the Comptroller.

1. Bills claiming payment of the half-yearly interest due should in the first instance, be presented by the managers of the institutions to the countersigning officer with a report on the condition of the institutions concerned. The Managers or the Managing Bodies of the Charitable Endowments should submit to the officers who countersign the bills for interest on the endowments an annual report on the administration of the Charity and a brief statement of the accounts as required by the agreements executed by them on or before the 15th of January every year. No bill for interest should be countersigned after that date except on the receipt of the annual report above referred to, and after the countersigning officer has satisfied himself that the interest drawn previously has been properly utilised or accounted for. A certificate to this effect should be recorded on the bill by the countersigning officer. (*G. O. No. E.* 4020-70—*Edn.* 399-20-12, *dated* 26*th December* 1922.) The countersigned bills will then be forwarded to the Comptroller for audit and payment.

2. In case the Deputy Commissioner or other officer is satisfied that the affairs of the institutions are systematically mismanaged, he may refuse to countersign the bills so submitted, a written notice to this effect being immediately sent to the managers of the institutions concerned.

3. The Deputy Commissioner by himself or through his Sub-Division Officer should, whenever possible, enquire into the conduct of such institutions and once a year at least examine in detail the accounts maintained by their managers. Any cases of systematic mismanagement should immediately be taken notice of and remedial measures adopted. (*G. O. No.* 2089-98—*Muz.* 215-13-3, *dated* 13*th February* 1914.)

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CHAPTER XIII.—DEPOSITS.

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Different Classes of Deposits.

211. Deposits proper are classified according to the department through which they are received. The usual classes are:—

(1) Revenue Deposits.
and (2) Judicial Deposits.

Another important class is Personal Deposits for which special forms are provided and the account kept of them in the Treasury is of the nature of a banking deposit account, necessary detailed accounts being maintained by the Administrators of deposit accounts.

Other classes may be added under the orders of the Comptroller, the accounts of these are kept by separate items.

Limitations.

212. It is the duty of the Treasury Officer to see that no item is credited as a deposit save under formal orders of competent authority, and also, if the amount could be credited to some known head in the Government account to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head account; for example, revenue paid to Government on account of a demand not yet due should at once be finally carried to the proper head of account and should not be placed in deposit.

NOTE.—Government Promissory Notes or other security deposits received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

213. (*a*) Items of the following nature should be credited as revenue of the department concerned and should not be shown as deposits.

(i) Land revenue collected in one taluk on account of another and revenue received by postal money order. (Such remittances should be accompanied by a memorandum giving full particulars of the amount due and of the properties on account of which payment is made).

(ii) Proceeds of sales of Government property, rights, etc., such as land, amarai, hulbanni, building site, or lease of salt-pans, fishery, lime quarries, and fines levied for unauthorised cultivation or appropriation of land in the Revenue Department.

(iii) Sale proceeds of minor forest produce, fuel, sandalwood, tangadi bark, etc., in the Forest Department.

(iv) Tree tax, registration fees on arrack shops, sale proceeds of date trees and khist amount of excise shops in the Excise Department.

(v) Receipts for which full particulars are not known should be credited as miscellaneous receipts of the department concerned or under XIII Miscellaneous and adjusted if necessary, to the proper heads subsequently.

(*b*) The treatment of the following items as deposits is prohibited :—

(i) *Pay and allowances.*—No pay, pension or other allowance or any other money drawn from the treasury should be placed in deposit on the ground of the absence of the payee or for any other reason. The pay of no individual in an office should be drawn till the claimant appears.

When a Pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made, the balance being placed in deposit.

(ii) *Fines.*—No fines should be placed in deposit on the ground that appeal is pending ; they should be credited at once to Government, and refunded if necessary, on the orders of the appellate court. But compensation fines (including costs in criminal cases) due to an injured party, and not to Government, should be kept in deposit as per Article 226 (4) *infra.*

(iii) *Refunds.*—Refunds whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them after the production of due authority ; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

(iv) *Imprest on account of Municipal, District Fund and other works.*—This should not be credited to deposits in the treasury accounts and operated upon as a current account.

(v) *Contributions towards the construction or repairs of schools, temples, dispensaries or District and Municipal fund works.*—These should be credited as contributions in a distinct entry under the head from which the estimated cost is to be met and should be credited to final heads concerned and not kept under deposits.

(vi) *Fines out of which rewards are payable*

(vii) *Rewards to informers.*

(viii) *Advances made by landholders to pay the surveyors engaged in the partition of their estates.*

214. (*a*) The net sale proceeds of impounded cattle are to to be kept in deposit for three months, and if no claim be made within that time, are to be credited to the proper account. In the case of distrained cattle, the sale proceeds should be kept in deposit pending confirmation of the sale.

NOTE.—Sale proceeds of stray cattle will be held in deposit in the District Fund accounts for three months. (*G. O. No.* 2294-310—*L. B.* 437-06-4, *dated 9th September* 1907.)

(*b*) The sale proceeds of unclaimed property are not to be placed in deposit at all; the property itself is to be kept for six months; but money realised by sale is at once at the disposal of Government, and should be taken to the credit of Courts of Law. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the law.

(1) If unclaimed property be perishable and be sold because it cannot be kept, its proceeds should be held for six months in deposit but the circumstances should be clearly stated under "Nature of deposit".

(2) Money belonging to prisoners in Jail should not be held for long terms by the Jail Department, but should be transferred at convenient intervals to the Magistrate for deposit.

(3) The Police Department should have no deposits; property found by, or delivered up to, a police officer should be made over to the Magistrate for deposit; proceeds of sale of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward or other allowance payable to a Police officer should be held undisbursed.

215. The funds of *quasi* public institutions, even when aided by Government as dispensaries are, may not be placed in deposit without the special sanction of Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value may be stated in money.

NOTE.—Funds of *quasi* public institutions can be placed in the Savings Bank and operated upon under Rule 7 of the Mysore Government Savings Bank Rules.

Revenue Deposits.

216. The following come under this head:—

(*a*) Security deposits in cash of arrack and toddy farmers for the due performance of the conditions of the contracts entered into by them and the initial deposits made by intending bidders at auction sales of excise and opium privileges. (*G. O. No. Fl.* 7826-7—*G. F.* 70-65-6, *dated* 17*th April* 1907).

NOTE.—Selling officers are authorised to receive the initial deposits, return those of unsuccessful bidders at the close of the day's sale and remit to the treasury the initial and the further deposits made by successful bidders. Deposits of unsuccessful bidders which are not returned at the close of each day's sale will also be credited to the treasury.

(*b*) Sale proceeds of lands sold for arrears of revenue until the sale is confirmed.

(*c*) Undisbursed compensation for lands—Whenever any amount of compensation for lands is tendered for deposit (revenue or judicial) a receipt in the forms prescribed under the rules in Appendix XIII should invariably be sent to the Comptroller.

(*d*) Earnest money deposited direct by tenderers.

(*e*) Fees for survey of waste lands pending sale.

(*f*) Receipts of estate under attachment or about to be sold for arrears of revenue.

(*g*) Sale proceeds of land or other property sold under Act VIII of 1865, which are not at once paid to the landholder concerned.

(*h*) Deposits of lease and license holders in the Geological Department.

NOTE 1.—Regimentdars and other officers of the Sawar and Barr forces are allowed to deposit money in the treasury on account of Court decrees against the men of the force. The total amount deposited will be credited as a single item, one number only being assigned to it, under Revenue Deposits. Repayments will not be made in cash, but by remittance transfer receipts payable to the Court concerned, on the requisition of the officer tendering the amount, who will forward the transfer receipt to the Court.

NOTE 2.—Money received from officers of the British Government for payment to certain claimants in Mysore, *e.g.*, compensation to raiyats for evacuating villages or for damage done to lands under cultivation during artillery field-firing may, if necessary, be held in deposit.

NOTE 3.—Sums of money tendered by private persons or corporate bodies as rewards for detection of crime or other good work may be accepted by Superintendents of Police and deposited in the treasury under the head " Revenue deposit."

After the disposal of the case to which the reward refers, the Superintendent shall withdraw the money from the treasury and if the money has been earned, distribute it, provided that before making the distribution he shall obtain the sanction of the Inspector-General of Police to all sums up to Rs 100 in each case and of Government through the Inspector-General of Police in cases where the limit is exceeded. If the money is not earned by any one, the Superintendent shall refund it to the depositor. (*G. O. No. J.* 2889—*Pol.* 239-15-12, *dated* 29*th January* 1918.)

Revenue Deposits.—Repayments.

217. A person claiming refund of a deposit must produce an order of the court or other authority which ordered acceptance of the deposit ; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once under his initials, both in the register of repayments (Form 38) from which a daily total is carried to the cash book and in that of receipts, noting in both also the date and amount of the repayment. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

Form of Voucher.

218. Every order issued by a court or other authority for the payment of money from a treasury shall be in English unless the presiding officer is unacquainted with that language in which case it may be in Kannada. If the disbursing officer does not understand English and the officer ordering the payment does, the order for payment shall be both in Kannada and in English.

Form 39 has been prescribed for the payment order and voucher for deposits repaid.

NOTE.—The practice of issuing orders in Kannada, for payment of money wherever it is in vogue, may be continued.

Quarterly Certificate.

219. (*a*) At the end of every quarter, a certificate must be recorded on the extract register of receipts of the District Treasury (Form 41) by every District Officer not in personal charge of the treasury or by a gazetted officer of the district (not being the Treasury Officer) selected by the District Officer for the purpose, that he has himself carefully examined the register, and that the entries are made with the utmost care and regularity. For Taluk Treasuries the examination will be made by the Sub-Divisional Officers in the course of their tours and the certificate recorded on the extract register of receipts of taluks.

NOTE.—This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transactions, but it is also intended to see that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

(*b*) The quarterly certificate should be based on a personal examination of the deposit registers by the officers referred to above, by taking a few items at random in (1) the register of receipts, (Form 40) (2) the register of repayments (Form 38), (3) the personal ledger and (4) the daily totals of the personal ledger and by examining completely the authorities under which the selected deposits as well as the circumstances under which the selected repayments were made. A note of the items examined should be given on the extract on which the certificate is recorded, either the items themselves being named or the totals in which they are included being referred to.

Clearance Register.

220. (*a*) In July of each year, the outstanding balances in the receipt register of the second preceding year, which are not reported for lapse under Article 223 should be transferred to a Clearance Register in Form 41 with suitable changes in the headings, with a view to repayments during the next two years being recorded on it by the Account office in the columns provided for the purpose. To this Clearance Register should also be transferred any items in the last preceding Clearance Register but one, that are for special reasons not allowed to lapse to Government under Article 223 while the bulk of the outstandings in it so lapses. Thus the return due on 1st July 1925 should include :—

(1) Items (if any) reserved from lapsing under Article 223.
(2) Deposits of 1923-24.

(*b*) Old items thus transferred from one Clearance Register to a second one should be carefully watched by the Treasury Officer and must in ordinary course lapse at the end of two years for which the latter is current. They cannot be allowed to be carried forward to a third Clearance Register without the special sanction of the Comptroller.

(*c*) In the treasury, the payment of items entered in a Clearance Register submitted to the Account Office, should continue to be recorded in the spaces provided for in the original receipt registers. It is not intended that separate Clearance Registers should be used in the treasury.

221. At the foot of each Clearance Register a memorandum in the following form should be appended and the total amount agreed with the closing balance in the plus and minus memorandum of June allowing for lapses :—

	Rs.	a.	p.
Balance on the 30th June of last year but three	0	0	0
Do last year but two	0	0	0
Do last year but one	0	0	0
Do last year	0	0	0
Total ..	0	0	0

222. A certificate from the administrator of every personal ledger account (to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum) should be transmitted along with the Clearance Registers for other classes of deposits.

Lapses—Annual Account.

223. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing and all balances unclaimed for more than three complete account years, will, at the close of June in each year, be credited to Government by means of transfer entries in the Account Office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Comptroller mmediately after 30th June, a list in Form 42.

1. Early in June the old registers of deposits should be taken up, and an extract made of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the Treasury Officer, and any item, which in his opinion should not be so dealt with, should be struck out and at the same time (if it be an item lapsing from age) entered on the first page of the annual Clearance Registers for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 30th of June, each of these lists should be again checked with the register of receipts, wherein its item should be marked off as having lapsed and been credited to Government on 30th June, and the total of the list should be deducted in the *plus* and *minus* memorandum from balance shown at credit of the particular class of deposits, the list itself, signed by the Treasury Officer, being forwarded to the Comptroller.

2. In preparing the lapsed statement, the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

3. The following instructions which are explanatory of the above rules are inserted for the information and guidance of Treasury Officers.

(1) All deposits will lapse at the close of the first, the second, the third or the fourth account year of deposit. In no case may they be retained in the deposit registers for more than three account years subsequent to the year of deposit except when specially reserved under Rule 1 of Article 223.

(2) In the case of deposits exceeding one rupee :—

(*a*) If they are partly repaid in the year of deposit and the balance is thereby reduced to a rupee or less, the balance will lapse at the close of that year *i.e.*, the year of deposit.

(*b*) If the balance after repayment or repayments be reduced to a rupee or less in the first or the second account year following the year of deposit, the balance will lapse at the close of the first or the second account year following the year of deposit, respectively.

(*c*) In all other cases in which either no repayment is made or the balance after repayment exceeds one rupee, the deposits or the balances of deposits, as the case may be, will lapse at the close of the third account year following the year of deposit.

(3) In the case of deposits not exceeding one rupee, they will lapse at the close of the first or the second year of deposit as detailed below. In no case will these deposits be retained in the deposit registers for the second account year following the year of deposit.

(*a*) If no repayment be made in the year of deposit, and also in the year immediately following, the amount will lapse at the close of the latter year.

(*b*) If a repayment be made in the year of deposit, the balance will lapse at the close of that year.

(*c*) If no repayment be made in the year of deposit and one is made in the year immediately following, the balance will lapse at the close of the account year following the year of deposit.

Illustrations.

A. Rs. 50 is deposited on the 17th December 1907.

	Rs.	a.	p.	
1.	49	4	0	is repaid on 14th June 1908.
2.	49	4	0	do 14th June 1909.

	Rs.	a.	p.		
3.	30	0	0	is repaid on	4th January 1908.
	19	0	0	do	14th June 1908.
4.	26	0	0	do	4th January 1908.
	23	2	0	do	14th June 1909.
5.	5	0	0	do	3rd February 1908.
	10	0	0	do	4th March 1909.
	25	0	0	do	6th April 1910.
	9	0	0	do	5th June 1910.
6.	5	0	0	do	3rd February 1908.
	10	0	0	do	4th March 1909.
	15	0	0	do	6th April 1910
	15	0	0	do	7th May 1911.

7. No amount is repaid.

B. Re. 0-14-0 is deposited on 17th December 1907.

Re. a. p.
1. 0 6 0 is paid on 3rd April 1908 and annas 4 is paid on 4th June 1908.
2. No amount is paid till 30th June 1908 and annas 10 is paid on 4th April 1909
3. No amount is repaid in the years 1907-08 or 1908-09.

A. (1)	The balance of	Re.	0	12	0	lapses on 30th June	1908
(2)	do		0	12	0	do	1909
(3)	do		1	0	0	do	1908
(4)	do		0	14	0	do	1909
(5)	do		1	0	0	do	1910
(6)	do	Rs.	5	0	0	do	1911
(7)	The deposit of	„	50	0	0	do	1911

B. (1), the balance of deposit lapses on the 30th June 1908.

(2 & 3) The deposit or the balance of deposit lapses on the 30th June 1909.

4. The annual account of lapses should be very carefully prepared. A careful observance of the instructions contained in this Article will much facilitate the preparation of this account. The Treasury Officers should simply deduct the total amount of lapses from the *plus* and *minus* memorandum, subject to any amendment that may be made by the Comptroller and not make any transfer adjustment of it in their accounts, as this is made by the Comptroller's Office after the statements have been verified.

224. Deposits credited to Government under the preceding Article cannot be repaid without the sanction of the Comptroller, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, is covered by the Treasury Officer's certificate as to non-payment up to date and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in a subsidiary register as a refund and not debited to deposits. But the payment of the deposit should be recorded in the Treasury Register of Receipts, so as to guard against a second repayment.

225. The application for sanction will be made in Form 43. There must be a separate application for deposits repayable to each person and it will be used as the voucher on which payment is to be made and submitted to the Comptroller with the list of payments in which it is charged.

Judicial Deposits.

226. The following items are included in this class of deposits :—

(1) Sums received in civil courts in satisfaction of decrees.

(2) Sale proceeds of intestate property.

(3) Security amounts.

(4) Compensation, fines and costs due to an injured party and not to Government, in cases subject to appeal, till the period allowed for presenting the appeal has elapsed, or if an appeal be presented, till it is decided.

NOTE.—The fines should either be paid to the rightful claimant if claimed, or continued in deposit till they lapse under the ordinary rule.

(5) Sale proceeds of perishable property unclaimed for six months. (*Section* 26 *Act V of* 1861.)

(6) Sale proceeds of property attached for evading warrants for two years. (*Criminal Procedure Code Section* 89.)

227. (*a*) There are two methods in which judicial deposit accounts (*i.e.*, the accounts of civil court and of criminal court deposits) may be kept.

(*b*) In the first of these which is the one in force at present, each deposit is separately paid into and drawn from the treasury upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case, the registers of receipt and repayment are kept, and the monthly and annual returns and lapsed lists submitted, by the Treasury Officer, in the manner above prescribed for revenue deposits, although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

NOTE 1.—This method is not desirable if the Judge or Magistrate is a separate officer and has to keep a separate set of deposit accounts for his own purposes.

NOTE 2.—Moneys recovered by Treasury Officers from pay bills of Government Officers, under warrants of attachments, received from the courts situated in the same station, need not be remitted to the courts. The amounts will be credited to judicial deposits direct in the Treasury, as soon as they are recovered from the pay bills and intimation of recovery and credit given to the Courts concerned the same day, to enable them to note the transactions in the court's registers and for issue to the Treasury of a formal receipt order relating to the particular recovery or a general order authorising credit of the amounts as recovered, to judicial deposits.

228. (*a*) According to the other method the civil courts and magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger and making repayments by cheques on the treasury which are taken to debit of the same personal accounts. These personal ledgers and the corresponding accounts and returns must be kept by the Treasury Officers in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil court or criminal court deposits.

NOTE.—The Treasury Officer, in sending as his vouchers paid orders of the civil courts should attach them to the covering lists showing the number and amount of each.

(*b*) The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the *details* of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form and be worked on the same principle, as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or magistrate in this case is responsible for the monthly detailed returns to be despatched to the Comptroller (although the vouchers are sent by the Treasury Officer), for the quarterly certificate, and for the annual clearance registers and statement of lapses—Articles 219 to 225.

(*c*) The civil court or magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Comptroller.

NOTE 1.—Each transaction of receipt or payment of civil and criminal court deposit must be initialled by,

(*a*) The judge or magistrate, or,

(*b*) in the case of Chief Court by a gazetted officer of the court.

NOTE 2.—The *plus* and *minus* memorandum of the balance of deposits should be stated by the judge or magistrate upon the register of receipts transmitted to the Comptroller.

(*d*) When the different civil courts of a district bank with the treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its registers.

(*e*) To prevent disagreement between the deposit figures reported to the Comptroller by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it; and though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly, it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed, and detail at foot of its extract register of repayments, the warrants which are unpaid deducting their total from the total of the extract.

(*f*) The Treasury Officer will furnish the court with a daily advice list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Comptroller.

1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there, to obtain repayment of a deposit, the judge may pay him in cash provided that there are in the court, funds sufficient, whether of current receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and received from the treasury, and the payments be supported by the paid orders. If the receipts are in excess of the payments, the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent advance account. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

(*g*) When the list of lapses is made up by the judge or magistrate, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

229. Detailed instructions regulating the practice of civil courts in the matter of receipt and payment of money in courts, are contained in Rule of Practice No. 158, dated 18th November 1920 issued by the Chief Court.

230. Judicial deposits will be paid into the treasury by the party concerned, who will present with the money, an order of the court in the marginally noted form. The Treasury Officer will enter the particulars in a deposit register similar to that in use for other deposits and will write a receipt across the aforesaid order returning it to the party for delivery to the court. In recording the transactions in the deposit registers, each receipt should be entered as a separate item, in the name of the party (not the Government officer) presenting

To
The Officer in charge of the Treasury
Sir,
Please receive from..............or bearer the sum of Rs....and credit the same under the head Judicial Deposits, granting a receipt on this memo, on account of Original Suit No. of 19 .

it and the entries in the column " Nature of Deposits " (this applies to revenue deposit also) should invariably be sufficiently clear to explain why the amounts are brought under deposits. Treasury Officers should invariably enter below the name of the court on the order of which the deposit is received, the name of the person on whose account it is received. The number and date of the order and of the suit should also be entered in the deposit register. If any of them are omitted in the court receipt order, the order should be returned to the party presenting it for getting the omission supplied by the court. The courts are not permitted to club together amounts tendered by different parties and deposit them as one item. When a repayment has to be made, the judge will by a cheque, direct the Treasury Officers to make payment to the proper party or parties. The cheque will be paid after credit is found in the judicial deposit register of the treasury and will be the Treasury Officer's voucher for the charge to judicial deposits.

NOTE 1.—The Treasury seal should invariably be affixed to acknowledgments given for moneys sent with receipt orders.

NOTE 2.—Cheques for sums exceeding rupees twenty granted to parties applying for refunds of civil court deposits should bear a receipt stamp unless the court drawing the cheque has endorsed a certificate of having taken a separate stamped receipt for the sum.

231. The judicial deposit transactions of the Munsiff's court at Kolar Gold Fields are conducted by the Branch of the Bank of Mysore at Oorgaum in accordance with the rules contained in Appendix XX. (*G. O. No. Fl.* 5418 21—*G. F.* 177-22-3, *dated* 30*th May* 1923 and *G. O. No. P.* 3420-2—Cts. 194-24-1, *dated* 9*th January* 1925.)

Personal Deposits.

232. No Personal Deposit Accounts can be opened in the treasuries, without the sanction of the Comptroller. The remittances to the treasuries are made without details and withdrawals are made only on cheques signed by the administrator. A pass book is maintained for each account, the entries therein being made by the treasury at short intervals and at the end of each month. For every Personal Deposit account opened at the treasury, the administrator should send to the Comptroller monthly a statement in Form 44 showing the opening balance, receipts, payments by cheques and closing balance, duly verified with the entries in the treasury Pass Book, before the 10thof the following month. The cause of difference, if any, between the treasury and the depositor's balances and the steps taken to reconcile them should be noted in the remarks column of the statement.

233. Petty items tendered by parties on account of batta to witnesses, postage, diet money to civil debtors, copyists' fee, etc., are received in cash by the nazir of civil courts and credited in the cash book and any amount in excess of his cash security is remitted to the treasury with a single receipt order without details to be credited to a separate head ' Personal Deposit Account '. These receipt orders will not give details, but only show the lump-sum sent for credit. The receiving court, however, should record and deal with these petty deposits with the same care and formality as others. It should enter all receipts and payments in detail in the cash book specially maintained for the purpose. From the cash book, daily totals would be carried into a register of the ledger form in which a daily balance would be struck ; monthly totals of receipts and of payments would be noted on the plus and minus memo submitted to the Comptroller in the form prescribed by the Chief Court and lapses periodically reported.

NOTE.—The detailed instructions regarding these petty deposits are prescribed by the Chief Court in communication with the Comptroller.

Other Deposits—Private Estates under Government Management.

234. Private estates are taken under Government management for one or other of the following purposes :—

(*a*) On account of loans granted to encumbered Jahgirdars.

(*b*) On behalf of Palace and Personal estate account holders and for other purposes (such as, for arrears of land revenue and at the request of Inamdars including Sirdars and other Ursu gentlemen).

235. The above transactions are separately classified in the Treasury under the two following heads :—

W. Deposits.

19. Other Deposits.

(*b*) Private estates under Government Management.

(i) For repayment of loans.

(ii) For other purposes.

236. The Treasury Officer sends with the monthly accounts a *plus and minus* memo showing the opening balances, the receipts and payments for the month and the closing balances under each of the two heads. A copy of the subsidiary register with chalans and vouchers should also be sent.

237. (*a*) The Deputy Commissioner who maintains the detailed accounts of estates under Government management for "Repayment of loans" and "Other purposes" sends to Comptroller duly verified with the treasury accounts, a monthly statement of transactions under each of the heads in Form 45 not later than the 20th of the month following that to which the statement relates.

(*b*) After retaining under the deposit head, the part of annual realizations from estates under Government management for repayment of loans (such as Excise Revenue, sale proceeds of estates,) for expenditure to be incurred on the estates, the balance is credited in the treasury accounts to the loan accounts of the Jahgirdars on the day on which the amounts are received (*G.* O. No. Fl. 2078 88—G. F. 92-19-14, dated 17th September 1920). At the end of each year and on receipt of the monthly statement for June, further sums, that are shown by the Deputy Commissioner as available for credit to the loan account out of the balance reserved for expenditure, are adjusted by the Comptroller. The amounts of interest due will first be adjusted and the balance to the principal.

CHAPTER XIV.—LOCAL AND OTHER FUNDS.

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Explanation.

238. The expression 'Local Fund' denotes:—

(1) Revenue administered by bodies which by law or rule having the force of law come under the control of Government whether in regard to the proceedings generally or to specific matters such as the sanctioning of their budgets, sanction to the creation or filling up of particular appointments, the enactment of leave, pension or similar rules;

(2) the revenues of any body which may be specially notified by the Government as such.

239. The following are the several Funds:—

(1) District Funds (including the Funds of the Sanitary Board, Kolar Gold Fields).
(2) Taluk Funds.
(3) Village Funds.
(4) Municipal Funds.
(5) District and General Irrigation Cess Funds.
(6) Mysore City Improvement Trust Fund.
(7) Muzrai Funds.
(8) Military Funds.
(9) Mysore University Fund.
(10) Coffee Cess and Experimental Station Fund.
(11) Village Improvement Fund.

240. The transactions of all Local Funds of which the Government desires that there shall be a separate balance, will be entered in the treasury in subsidiary registers, prescribed for the purpose which will have one column for every such fund in the district.

241 The account of a Local Fund at the treasury is ordinarily a mere banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure. The Treasury

Officer need only see that the voucher for payment is in proper form and signed by the proper officer, and that the amount does not exceed the amount at credit of the banking account.

In the case, however, of funds wherein the procedure of paying in and drawing money is the same as in the case of Government accounts and the same forms of vouchers are used, the Treasury Officer should scrutinise and pass the vouchers, as though they are vouchers in respect of claims on Government and should also see that the amount demanded is at the credit of the fund, wherever individual balances are kept.

If the charges of any local fund are drawn from the treasury on detailed bills, the gross amount should be charged in the accounts, the deductions on account of life insurance, etc., being credited by transfer in distinct entries.

Plus and Minus Memorandum.

242. Treasury Officers should append a *plus and minus* memorandum to the monthly accounts, showing for each Local fund, the balance at the beginning of the month, the amounts received and credited during the month, and those paid out during the month and the balance at the end of the month. In the case of Local funds, which have not got an individual balance but only a balance for the whole State, the balance column need not be filled up.

NOTE.—Treasury Officers should submit with their monthly accounts, *plus* and *minus* memos showing the transactions of the different Municipalities and Local Boards banking with them and the closing balances at their credit.

243. (*a*) All adjustments between general revenues and funds administered by separate administrations such as Municipal and District funds should be made by the Local Bodies concerned and not by the Account Office, actual payments being made into the treasury by means of cheques, crossed by the drawers. In the case of other funds also, adjustments to their credit or debit should similarly be made as far as possible by or with the knowledge of the administrators of the funds.

(*b*) Amounts payable by a Municipality or a Local Board to Government, should be paid by cheques drawn in favour of the Treasury Officer for adjustment in the treasury accounts by credit to the heads concerned and by *per contra* debit to the accounts of the Municipality or the Local Board. These payments should in any case be made before the end of the year for which they are due.

Whenever an amount due to Government by a Local Body is not paid, within a reasonable time after the receipt of requisition therefor, the Comptroller will, after the issue of a warning slip to

Page 141, *Article 243.*

Insert the following after "order" in line 5 at the end of the sub-para to clause (b):—

" *No. L. 6827-47—Med. 129-21-17, dated the 5th April 1923,and* "

(M. C. A. C. Vol. I, 2nd Edition No. 18, dated 4-10-27)

the Local Body concerned, authorise the Treasury Officer to debit the amount in the Pass book of the Local Body and reduce the balance at its credit. The Treasury Officer, will, in such cases, effect necessary adjustments in the treasury accounts. (*Government Order No. L.* 2062—*Ml.* 94-23-4, *dated* 9*th September* 1924.)

(*c*) All payments to Municipalities and Local Boards by Government will be made by the Comptroller either on a preaudited bill or by sending advice to the Treasury.

(*d*) The following procedure should be followed by Local bodies in drawing grants sanctioned by Government for public improvements :—

(i) Expenditure will, in the first instance, be incurred by Local bodies out of their own funds and at the end of the month, a bill for the Government share of expenditure incurred in accordance with the order sanctioning the grant will be sent to the Audit Office for preaudit and authorising payment of the amount. Expenditure incurred in excess of the Government grant for the year for particular works will not be passed without the special order of Government.

(ii) In cases in which the works are entrusted to the Public Works Department for execution, the Local body will place its portion of the estimated amount with the Executive Engineer concerned by a crossed cheque on the Treasury, in favour of the Executive Engineer. On receipt of intimation that this amount has been received from the Local body, the Executive Engineer will be authorised to incur expenditure both against the amount paid by the Local body and the Government grant. The amount paid by the Local body will as usual be kept under 'Public Works Deposits —Contributions.' The expenditure incurred by the Executive Engineer every month will be debited to 'Public Works Deposits—Contributions' and '30 Grants for Public Improvements' in the proportion prescribed by Government in the order sanctioning the project. The Executive Engineers will under no circumstances incur expenditure in excess of the Government share of the estimate and the grant for the year.

(*e*) All payments arranged for by the Comptroller on behalf of Municipalities and Local Boards at places outside the State will be held by him under ' Advances recoverable ' and intimation of payment sent to the Presidents or Vice Presidents concerned on receipt of which they should draw crossed cheques on the treasuries with which they bank and send them to the treasuries for adjustment by debit to the Municipality or Local Board by *per contra* credit, to ' Advances recoverable '. Payments within the State and at places, other than those where the treasuries with which they bank are located, should be made by obtaining remittance transfer receipts.

Verification of Balances.

244. (*a*) At the end of the year the balances at credit of each fund are verified by the Treasury Officer in communication with the Comptroller on the one side, and the officer or committee administering the fund on the other. The balance on the Comptroller's books is the balance acknowledged by Government, and the Treasury Officer should follow it and not the local accounts, as his standard.

(*b*) The reconciliation of their balances with those of banking accounts maintained in treasuries is the work of Municipalities and Local Boards.

245. Presidents of Municipalities and District and Taluk Boards will send only the monthly cash accounts to the Comptroller, all other accounts, vouchers and statements being retained in the offices of the President or the Vice President as the case may be, properly arranged and kept ready for audit on the spot by the local auditors of the Comptroller's office. The income and expenditure as entered in the cash account should be verified with the treasury Pass book memo and an explanatory memo reconciling the differences between the cash account and the treasury accounts sent with the former. As regards transactions under Village Funds, the Presidents of District Boards should send to the Comptroller one consolidated account for each month for all the Village Panchayets in the form prescribed for those bodies. The monthly accounts should reach the Comptroller on or before the 25th of the succeeding month.

Submission of Estimates.

246. The estimates of the revenue and expenditure of several funds dealt with in this chapter should be prepared by the offices controlling the administration of the fund in consultation with the Comptroller, if necessary, and sent up through that officer to Government for scrutiny and orders. (*G. O. No.* 5715-24—*G. F.* 133-09-3, *dated* 19*th May* 1910.)

Supply of Cheque Books.

247. Cheque books will be supplied by the Comptroller to Presidents of Local Boards and Municipalities on application. The number of cheque forms in each book will be counted and the continuity of the printed serial numbers examined immediately on receipt of the books and the fact of their having been found correct noted in the acknowledgment sent to the Comptroller.

District Funds.

248. The chief sources of revenue credited to the District Fund of each district are :—

(1) 26 per cent of the one anna local cess collected on all items of Land Revenue (including Land Revenue Miscellaneous.)

(2) 67 per cent of the one anna cess collected on Excise, Forest and other items of revenue (excluding Land Revenue).

(3) Railway cess on all items of revenue on which local cess is now levied according to the rates sanctioned by Government for each district. (To be used solely for the construction of Tramways and rail-roads.)

(4) Mohatarfa in non-municipal areas. (*G. O. No. R.* 10245-62—*L. R.* 453-16-1, *dated* 10*th April* 1917.)

(5) Education cess on all items of revenue on which local cess is now levied (to be used exclusively for expansion of primary education.)

249. All moneys received on account of the District Fund shall be remitted to the local treasury and no portions thereof shall be appropriated for expenditure ; and any money required for expenditure shall be drawn only by means of cheques. Payments into the treasuries of moneys collected by or sums due to, the Board, shall be accompanied by a chalan in triplicate. The original shall be retained by the Treasury Officer, the duplicate being sent by him, on the same day on which it is received, to the office of the District Board, and the triplicate shall be delivered to the person paying in the money.

NOTE.—Contributions due to District Funds from Municipalities on account of salaries of establishments whose pay is debitable to both District and Municipal Funds should be paid by means of crossed cheques drawn in favour of the Treasury Officer for being credited to the District Fund of the District concerned.

250. The one anna local cess on Land Revenue collected by the revenue authorities and credited in the treasury accounts, shall, on the last day of each month, be adjusted, in the accounts of each Taluk and District Treasury, through the register of transfer transactions, by crediting 50 per cent of it to Taluk Funds, 26 per cent to District Funds and the remaining 24 per cent to Education, and making the necessary entries in the subsidiary registers of these funds. As no further adjustment is required to be made in the District treasury, a statement showing the cess credited by Taluk and Sub-taluk in each treasury under " Local Cess " and its allotment to the three funds should be prepared in each Taluk Treasury and transmitted with the monthly accounts to the District Treasury, where the totals should be checked and agreed with the amounts credited to these funds in the cash accounts submitted to the Comptroller. These Taluk Treasury statements should be transmitted by the District Treasury monthly to the Comptroller along with the District Fund *Plus* and *Minus* memos.

1. As regards Land Revenue and cesses received in one treasury for another in the same district, a remittance transfer receipt for the cess shall be issued to the taluk to which it relates for apportionment to the respective funds.

2. The cesses on Forest Revenue and the local cess on Excise revenue creditable to District Funds is calculated in the Comptroller's office once a quarter and is placed at the disposal of the District Boards (including Kolar Gold Fields Sanitary Board) by means of payment orders issued to the treasuries by the Comptroller.

3. The Education cess collected by the Revenue Department and remitted to the treasury is credited, in the Treasury accounts under " District Funds " and included in the Treasury Pass book of the District Board, as a separate item marked as " Education cess". The account rules of procedure for transferring the Education cess credited under " District Funds " to the Education Department are detailed in Appendix XXI.

4. Refunds of cesses are made along with refunds of the connected revenue. The refund relating to cess will be deducted from the total credit on account of the local cess during the month and only the net amount arrived at will be credited to the several funds in the proportions fixed.

5. For the amount so credited to the Funds no chalan or advice need be sent to the office of the District or Taluk Boards but the amount will be credited by the Treasury in the Pass Book to the credit of the Fund concerned and in the local area under the Sanitary Administration of the Kolar Gold Fields Sanitary Board to its fund.

251. All payments under Rs. 10 shall be made in cash, and no cheque shall be drawn for less than Rs. 10 except in the following cases, *viz.*, (1) for recoupment of permanent advance on the last day of the month (2) for adjusting payments on behalf of the District Funds made in the first instance from State Funds, such as pension, charges on account of indigent patient proceeding to Bangalore or Mysore for anti-rabic treatment, payments at Madras and through Messrs. Coutts and Co., London, arranged for by the Comptroller, (Such cheques will be credited to the head ' Objection Book Advances—Civil ' in the treasury accounts.) and (3) Credits to Life Insurance Fund, Provident Fund and other heads to be adjusted in the treasury accounts. The general instructions given in Articles 27 to 33 shall be followed in preparing cheques.

All cheques shall be signed by the President of the District Board and those in favour of a Government officer shall be made payable to ' order ' only, while those payable to any other person may be made payable to bearer. Cheques are current for three months from date of issue.

252. The following are some of the contributions payable to Government :—

(*a*) CONTRIBUTION PAYABLE TO STATE FUNDS ON ACCOUNT OF MEDICAL INSTITUTIONS.

(i) *Local Fund Dispensaries.*—The entire charges on account of Local Fund Dispensaries, excepting the pay of Sub-Assistant Surgeon and cost of Europe Medicines, are payable by Local Bodies. (G. O. No. L. 6827-47—Med. 129-21-17, dated 8th April 1923). As regards fixed charges, such as charge allowance to Medical officers, establishment, house rent, fixed contingencies, the Senior Surgeon intimates to the Comptroller, soon after the budget estimates of the State are sanctioned by Government the amount recoverable from each Local body as provided for in the State Budget. A crossed cheque for the amount demanded by the Comptroller shall be drawn by the Local body in one lump-sum in favour of the Treasury Officer and sent to him for credit to the Medical Department. In the case of varying charges, *viz.*, ‘bedding and clothing furniture, midwives ’ articles and country medicines, the actual cost is payable by the Local bodies concerned. In the latter case, the Medical stores, while supplying the articles will recover its dues at once by sending bills along with the articles to the Presidents who will immediately issue, for transfer adjustment in the Treasury accounts to the credit of the Medical Department, crossed cheques on account of such bills, and intimate the fact of having done so to the Superintendent, Medical Stores.

The adjustment of the cost of construction and repairs of Local Fund Dispensaries which is met from State, District and Municipal Funds in equal proportions will be made in the following manner :—

Contributions payable by each Local body should, after the estimates for the works are sanctioned, be credited to “ Public Works Deposits ” before the works are undertaken, to the extent of the funds that can be made available out of the budgets of the Local bodies concerned for the year. The President or Vice-Presidents of the Local bodies, as the case may be, should issue crossed cheques for the amounts to be transferred to the Public Works Department in favour of the Executive Engineer. The difference between the amount contributed and the actual outlay need not be watched and adjusted as it will be very small. The Presidents of the Municipal and District Boards may require early execution of the works and where any such work in full or in part is found unnecessary and is consequently abandoned they may claim and obtain refund of the amount contributed or proportion thereof, as the contribution will in such cases be large. In any case the accounts of the Public Works Department and the Local Boards should be settled annually. (*G. O. No.* 1830-9—*L. B.* 292-09-5, *dated* 24*th August* 1910, and Rule 119 (c) of revised Local Board Rules.)

(ii) The following are the contributions payable to Government by Local Bodies on account of other medical institutions :—

Name of Institution	Name of Local body	Contribution	Authority
1 Vani Vilas Hospital, Mysore.	District Board, Mysore.	⅓rd of the actual charges,	G. O. No. 22133-4—Med. 127-18-7 dated 26th March 1920.

Contributions payable—*concld.*

Name of Institution	Name of Local Body	Contribution	Authority
2. Maternity Hospital, Robertsonpet.	Kolar Gold Fields Sanitary Board	⅓rd of the establishment and contingent charges and Rs. 59 a month for the pay of the Medical Officer.	G O. No. 2521-6—Medi. 190-10-4, dated 6-10-11, and 3-7—Med, 56-13-21, dated 25th September 1914.
3 Epidemic Diseases Hospital, Bangalore.	Bangalore City Municipality.	½ of the actual charges.	G. O. No. 24940-52—Med. 35-19-18, dated 2nd June 1921.
4. Do Mysore ..	Mysore City Municipality.	⅓rd of the actual charges.	Do ..

The demand for the contribution is made by the Comptroller at the end of every year.

(*b*) CONTRIBUTION PAYABLE TO STATE FUNDS ON ACCOUNT OF VETERINARY HOSPITALS AND DISPENSARIES.

(i) *Initial cost.*—The entire amount is payable by the District Board to which the Municipal Council may contribute one third.

(ii) *Maintenance charges.*—A lumpsum annual contribution of Rs. 300 for a Veterinary Hospital and Rs. 150 for a Veterinary Dispensary is payable by the District Board to Government. If the Hospital or Dispensary is situated in a Municipal Town, the Municipal Council of such town shall contribute one third of the contribution to District Funds. (*G. O. No.* 9731-40—*L.B.* 455-07-35, *dated 5th April* 1909 *and No. I. C.* 6461-80—A. & E. 144-22-17, *dated* 30*th March* 1925.)

(iii) *Initial and annual maintenance charges, on account of Breeding Bulls.*—Half is debitable to District Funds. (*G. O. No. R.* 3134-52—*Agr.* 44-15-4, *dated 20th September* 1916.)

(iv) *Cost of construction of and repairs to Veterinary Hospitals and Dispensaries.*—The cost is met from State, District and Municipal Funds, in equal proportions. In the case of institutions not situated in Municipal towns and those situated in minor municipalities which are unable to bear such extra cost, the cost is divided equally between District and State Funds only.—(*G. O. No. R.* 6168-79—*R.M.*—14-19-13, *dated 23rd November* 1920.)

The adjustment is made in the following manner :—

For initial and maintenance charges and charges on account of Breeding Bulls, crossed cheques for sums advised by the Comptroller will be drawn by the Presidents, in favour of the District Treasury Officers and sent to them for credit to the Veterinary Department.

As regards the cost of construction and repairs, crossed cheques for contributions payable by each Local body should, after the estimates for the works are sanctioned by competent authority and the sanction communicated to it, be issued in favour of the Treasury officers concerned, for credit to the Veterinary Department, before the works are undertaken. The difference between the amount contributed and the actual outlay need not be watched and adjusted, as it will be very small.

253. Executive Engineers will furnish monthly a statement of expenditure incurred on District Fund works (including establishment and tools and plant) carried out by the Public Works

Department to the Presidents of the Boards concerned who will issue crossed cheques for the amount in favour of the Executive Engineer for credit to the Public Works Department. In the treasury, the amount will be credited to " Objection Book Advances--Public Works Department ".

254. (*a*) All District Fund receipts remitted to the treasuries of the district either in cash, or by cheques and all payments made on account of the said fund, shall be entered by the district treasury in a Pass Book.

(*b*) The Pass Book shall remain in the custody of the President and it shall be sent to the Treasury on the 15th and on the last working day of every month for noting the transactions in detail. At the end of the month after the district cash account is closed, the balance should be struck and entered in words, and the Pass Book returned to the President before the eighth of the next month.

(*c*) The President shall examine the Pass Book on its return and shall immediately call the attention of the Treasury Officer to any discrepancy that may appear between the credits and debits shown in it and in his own cash book.

255. If the balance of the District Board in the treasury is overdrawn, interest at 4 per cent will be charged on all overdrawals lasting more than a month and if the deficit cannot be made up in a reasonable time, the Board will have to arrange for a loan from the Government and pay interest thereon in the usual course. (*G. O. No.* 10760-70—*L. B.* 130-10-4, *dated* 29*th June* 1911.)

Taluk and Village Funds.

256. (*a*) The undermentioned items of revenue are credited to Taluk Fund :—

1. Fifty per cent of the one anna local cess collected on all items of Land Revenue (including Land Revenue Miscellaneous) in the Taluk.
2. Cattle-pound receipts in non-panchayet areas.
3. Rents and fines leviable under section 38 Local Board Regulation.
4. Fees for the use of cart stands and public places during fairs and festivals.
5. Other receipts of a miscellaneous nature.

(*b*) The sources of Village Panchayet revenue (village fund) consist of taxes on houses, shops and vacant sites, and fines under the Cattle Trespass Act.

257. All remittances to treasury either from Village Panchayets or from Taluk Boards should invariably be accompanied by chalans and Pass Books, a separate pass book being maintained for each Taluk Board and Village Panchayet, and the chalans pertaining to village panchayets being sent, through the Taluk Board Office. The remittances, as they are received, should be noted by the Treasury in the Pass Book.

258. Payments to the Taluk Boards and Village Panchayets are made on cheques, drawn by the Presidents or Chairmen and a member respectively.

Municipal Funds.

259. All collections made on behalf of Municipalities, whether they are made by municipal servants or shanbhogs of the towns, should be entered in the day book kept by the officer making the collections and remitted to the treasury or bank if so authorised, at least, once a week with a chalan, remittance list and the day book, a detailed account of demand, collection and balance being written up and submitted to the Vice-Presidents once a month with the dates on which the sums have been remitted to the treasury. The Vice-President should, on receipt of the monthly statement, satisfy himself that all the moneys have been duly credited in the treasury. If any money is directly paid into the treasury, the Treasury Officer should obtain from the payer a chalan in duplicate and forward one of them duly attested to the Vice-President with a statement of such receipts during the month in view to the necessary entries being made in his accounts.

1. No sum once collected should be allowed to be expended without being brought to account.

2. The chalans forwarded with the remittance should show the name of Municipality to which the amount therein entered has to be credited. For instance, if any money is collected in one Municipality for another, the amount so collected should be specified.

Amounts realised in one Municipality on account of another should be remitted by the former by means of Remittance Transfer Receipts to the Vice-President of the latter Municipality.

3. The entire collections from pounds shall be remitted to the treasury for credit, no deductions being made therefrom by pound keepers on account of charges for feeding cattle. All sums required for the latter purpose shall be advanced from the imprests held by the Vice-Presidents who should take prompt steps to obtain detailed bills of charges from pound keepers concerned and to recoup the advances so made.

4. The commission paid to shanbhogs and others for the collection of revenue should in no case be deducted from the collections. The entire realisations should be remitted to the treasury and the commission disbursed on the receipt of a separate order from the President.

5. When half-currency notes are received in payment of municipal dues, the sums should not be credited in the accounts till the second halves are received but the half notes should be sent to the Vice-President for safe custody, a note of the same being made in the day book ; when the second halves are received by the Vice-President the amount should be remitted to the treasury.

6. The day book which accompanies the remittance should be signed by the Treasury Officer and returned to the person who brings the money on the same day on which the money is received.

260. Payments of Rs. 10 and above should always be made by means of cheques in favour of the parties to whom they are due. This minimum does not apply to cheques drawn for recoupment of imprest on the last day of the month and to crossed cheques drawn for the payment of contributions, etc., payable to State Funds or other Local bodies.

For disbursement of sums less than Rs. 10, a permanent advance of a small sum should be made to the Vice-President or other officer authorised to make disbursements, from which the necessary expenditure should be incurred and the same recouped by them from time to time by the submission of bills to the President with vouchers. Pay and allowances of establishment are also drawn from treasuries on cheques. For the pay of establishment, two cheques should be drawn, one in favour of the Vice-President for the net amount actually required for disbursement and the other crossed in favour of the Treasury Officer for the amount of life insurance premia, subscription to Provident fund, and other amounts to be deducted from the bill and adjusted in the treasury.

1. Every Municipality should have all its transactions with one treasury district or taluk) or Bank if so authorised and pay all its receipts of every description into that treasury or Bank. It must withdraw money required for disbursement only by cheques, except as stated above. The officer in charge of the treasury may cash cheques of Municipalities so long as there is a balance at their credit noting all transactions in the subsidiary register prescribed therefor. Articles 254 and 255 in regard to the maintenance of pass books and overdrawal of balances apply to Municipal funds also.

2. The undermentioned Municipalities are permitted to lodge their funds in the Bank of Mysore for current transactions, subject to keeping a minimum balance noted against each Municipality, in the Treasury.

Name of Municipality	Minimum balance to be kept in the Treasury	Number and date of Government order
	Rs.	
1. City Municipality, Bangalore	5,000	G. O. No. 8466—Ml. 126-16-10, dated 30th June 1917 and G. O No. 11882-5—Ml. 283-13-4, dated 27th May 1914.
2. Do Mysore ..	5,000.	
3. Town Municipality, Tumkur	2,000	G. O. No. 8260-1 Ml. 113-19-3, dated 27th January 1920.

3. Earnest money received by Presidents from contractors will be remitted to the treasury for credit to Municipal Funds. Such money also shall be repaid only on cheques

District and General Irrigation Cess Funds.

261. These are formed from a cess of one anna levied on each rupee of survey assessment on wet and garden lands and acreage cess recovered from raiyats in lieu of their liability to maintain tanks. The funds are administered by the Public Works Department. The following rules in force from 1915-16 prescribed in Government Order No. R. 2157-68—L. R. 630-13-4, dated 12th September 1914 regulate the expenditure of these funds :—

(1) The District will be the unit for the administration of the Irrigation Cess Fund.

(2) Seventy-five per cent of the total amount collected each year in a district will be set apart exclusively for expenditure in that district, the balance of the realisations amounting to twenty-five per cent being formed into a general fund to allow of supplementary grants being made when necessary in exceptional cases in addition to the ordinary allotment by districts.

(3) The District Board should appropriate the district allotment, as far as possible, in proportion to the receipt under this head for each taluk so that works in each taluk may receive their due share of funds and attention.

(4) A triennial programme of urgent and important works in each taluk should be made by the Amildar in consultation with the Taluk Board and submitted to the Deputy Commissioner of the District who will approve of it in consultation with the Executive Engineer and the District Board.

(5) The seventy-five per cent quota of the realisations in each district will be devoted to :—

(i) the ordinary repairs of masonry and stone work to major and minor restored tanks,

(ii) the expenditure, in whole or in part, on account of the maintenance charges of river irrigation channels ; and

(iii) Maintenance charges of tanks for which acreage cess is recovered from raiyats (G. O. No. R. 8902-5 L.R. 282-18-5, *dated 6th February* 1920.)

(6) Proportionate charges on account of establishment and tools and plant at 18 per cent and the receipt of the grant of a corresponding contribution from General Revenues as a set-off against such charges will be provided for in the estimates. (*G. O. No. Fl.* 2593-4—*G. F.* 43-15-2, *dated* 10*th December* 1915.)

NOTE 1.—In Malnad Taluks, where few irrigation works exist requiring repair or improvement, but where roads are urgently required and are very costly in construction, the proceeds of the cess, after the requirements of the irrigation works have been duly provided for, may be applied in constructing the roads decided upon.

NOTE 2.—As regards the recovery of Acreage cess, a register in the form prescribed by the Chief Engineer should be maintained in all divisional offices showing the (*a*) demands made, (*b*) recoveries effected, and (*c*) balances due. The register should be kept as a permanent record.

(7) There will be nine accounts in the Comptroller's books, one on account of the Irrigation Cess Fund of each district and one for Irrigation Cess Fund General. The appropriation within the district according to receipts in each taluk will, however, be an administrative arrangement not liable to audit check or control.

(8) Extraordinary repairs due to breaches and heavy damages to tanks, channels, anikats, etc., may with the special sanction of Government in each case be debited to State Funds. The Cess Fund should be used only for ordinary repairs and maintenance.

NOTE 1.—The cost of maintenance of the river channels in Mysore and Hassan Districts will be debited to the Irrigation Cess Fund only to the extent decided by Government in each case. A certain percentage in the case of these channels may be met from State Funds. (*G. O. No. Fl.* 2592-4—*G. F.* 43-15-2, *dated* 10*th December* 1915.)

NOTE 2.—In some of the taluks that have not been resettled, the cess is merged in the assessment on wet and garden lands and at the close of each year a fixed sum is transferred from Land Revenue to this fund by the Comptroller.

NOTE 3.—The rent of inspection lodges constructed near certain irrigation works and sale proceeds of grass on the bunds of irrigation channels and in the beds of tanks whose maintenance charges are met from this fund, which are realised by the Public Works Department, are credited to this fund.

NOTE 4.—The expenditure incurred from this fund will be accounted for by the Public Works Department in the same manner as expenditure from State Funds. Executive Engineers should furnish Deputy Commissioners with an account of the actual expenditure incurred, the works on which it was incurred, etc. (*G. O. No. R.* 2256-66—*L. R.* 514-16-5, *dated* 28*th August* 1917.)

(9) An account will be maintained in the Comptroller's Office of the receipts and expenditure of the funds and an extract sent to the Deputy Commissioners of the Districts concerned monthly for obtaining their acceptance and verification.

262. (*a*) To secure co-operation between the District Boards and the Public Works Department, the following rules have been laid down in G. O. No. R. 2086-96—L. R. 585-07-11, dated 24th September 1908.

(i) The Taluk Boards will draw up in the form of a budget, if necessary, an annual programme of the local works to be undertaken during a year and submit the same to the District Boards.

(ii) The District Boards will scrutinise these programmes and prepare and submit an annual District Budget to the Revenue Commissioner.

(iii) The Revenue Commissioner will examine and modify them, if necessary, with due regard to the funds available, and in consultation with the Chief Engineer, he will submit to Government in the Revenue Department a consolidated budget for the whole State for sanction.

NOTE.—Deputy Commissioners and Presidents of District Boards should submit their Budgets to the Revenue Commissioner before the 1st of March of every year and the consolidated estimate as finally revised by the Revenue Commissioner and the Chief Engineer should be submitted to Government before 1st May, so that Government may pass orders thereon in time to enable the Comptroller to prepare and submit to the Government on the prescribed date, the Ways and Means Estimate. (*G. O. Nos. R.* 2279-88—*L. R.* 100-10-3 *and R.* 1805-14—*L. R.* 200-11-2, *dated* 27*th October* 1910 *and* 21*st September* 1911 *respectively.*)

(*b*) The final apportionment of funds for each district will be made by the Government on the information supplied by these Boards and the Revenue Commissioner. The actual execution of the works will be carried on by the Public Works Department, and when completed they will be handed over to the Revenue Department for proper maintenance by the raiyats according to the rules on the subject.

Mysore City Improvement Trust Fund.

263. The Mysore City Improvement Trust Fund is constituted under Regulation III of 1903. In addition to the receipts on account of sale proceeds of Trust lands, model houses and contribution from the Mysore Municipality, collected by the fund, the Government gives it a grant of an amount which is fixed from time to time for expenditure by the fund each year. The fund keeps all its money in the Mysore District Treasury from where it is drawn on cheques signed by the Chairman of the Board for meeting the expenditure of the fund, such as charges on account of the acquisition of properties, drainage works, and construction of model houses. The receipts and payments of the fund will be recorded in the treasury accounts under '10 B. Mysore City Improvement Trust Fund' and will also be entered in a separate pass book which is to be maintained and verified in the usual manner. No adjustments crediting or debiting the fund will be made without the knowledge of the Chairman. The Treasury Officer, Mysore, is authorised by the Comptroller to place at the credit of the fund the contribution of Government. Payments outside Mysore on behalf of the fund are arranged for by the Comptroller and for these the Chairman issues crossed cheques (in favour of the Treasury Officer) which are adjusted to the credit of objection book advances "Civil" by debiting the fund. The accounts of the fund are maintained in the same way as those of public works divisions. An Account current with all schedules and vouchers in support thereof is submitted to the Comptroller monthly for audit.

Muzrai Funds.

264. These consist of the following funds :—

(*i*) Muzrai Institution Funds.
(*ii*) Funds of Institutions under Palace Management.
(*iii*) General Muzrai Fund.
(*iv*) Muzrai Establishment Fund.
(*v*) Muzrai Scholarship fund.
(*vi*) Gumbuz Fund.

(*i*) *Muzrai Institution Funds.*—These are the funds of the various Muzrai institutions and they consist of savings which have accrued from unexpended grants made by Government for the maintenance and repair of temples and rest houses in the State, and private donations from devotees and others, and miscellaneous receipts of temples. Muzrai institutions are divided into three classes.—

I Class.—Those having a total income from all sources exceeding Rs. 1,000 per annum, institutions outside the State, which are maintained from the State Revenues and a few others of special importance to be specified from time to time.

II Class.—Those with an annual income ranging between Rs. 100 and Rs. 1,000.

III Class.—Those with an annual income of less than Rs. 100.

The funds of the first class or major institutions are controlled by local revenue officers assisted by an advisory body of *dharmadarsis* appointed by Government. The funds of the second class or minor institutions will be left to the care of *dharmadarsis* who will be appointed by the Deputy Commissioner, in consultation with the Muzrai Commissioner. The funds of the third class or village institutions will be left in charge of village panchayets where such exist, or in the care of *pujaries* under the control of local officials, the patel and the shanbhog if in a revenue village or of the holders of similar offices if in a Municipal town. The powers and duties of Deputy Commissioners and other local officers, the Muzrai Commissioner and the Government in Muzrai matters are defined in detail in *G. O. No.* 517-50 *Muz.* 63-21, *dated* 31*st July* 1922 *and No.* 1332-63 *Muz.* 63-22-9, *dated* 23—25*th September* 1922.

(*ii*) *Institutions under Palace Management.*—The transactions of some Muzrai institutions, which are under the control of the Palace and for which detailed accounts are maintained by the Huzur Secretary to His Highness the Maharaja, appear under this head in the accounts of the Mysore District Treasury.

(*iii*) *General Muzrai Fund.*—This consists of the available surplus at the credit of the various Muzrai institutions under Government management subject to the limits noted below :—

(1) where the institution needs repairs, the amount necessary therefor should be fully set apart and only the balance appropriated.

(2) a further sum of Rs. 2,000 to Rs. 4,000 according to the needs and importance of the institution concerned should be reserved in each case for the future requirements of the institutions.

(3) The funds of Non-Hindu institutions should be kept and dealt with separately from the funds of Hindu institutions.

The surplus amount referred to above is invested and the interest thereon utilised for the benefit of muzrai institutions generally such as construction and repairs and also for other purposes not inconsistent with the objects of the original endowments. The cost of the engineering establishment for the inspection of the buildings and grounds attached to the various important institutions and also for drawing up estimates for repairs and improvements, as also for scrutinising the plans and estimates received from the Deputy Commissioners will be met from the interest on this fund.

(*iv*) *Muzrai Establishment Fund.*—In order to meet the charges of muzrai establishments maintained in the offices of the Muzrai Commissioner, the Comptroller, the Deputy Commissioners of Districts and Taluk Offices, a percentage contribution on the annual income of major and minor institutions is levied except in the case of institutions where there is not a sufficient margin of surplus. The proportion of this levy is tentatively fixed at 5 per cent on the income of major institutions and 3 per cent on that of the minor institutions. This fund which is known as the Muzrai Establishment Fund, takes the place of contributions levied from certain institutions only and is utilised wholly for meeting the cost of such special establishments.

(*v*) *Muzrai Scholarship fund.*—The fund is formed with the contributions received from certain Matadhipathis, for awarding scholarships to the students studying veda, etc., in the sanskrit colleges of Bangalore and Mysore. Payment of scholarships is made on bills drawn by the Heads of these institutions. (*G. O. No.* 2051-4—*Edn.* 193-18-9, *dated* 27*th August* 1919.)

(*vi*) *Gumbuz Fund.*—The unexpended portion of the grants made by Government (*Vide* G. O. No. 3344-5—200, dated 7th August 1882) for meeting the charges connected with the tombs and mausoleum of Hyder Ali and Tippu Sultan and the masjids at Seringapatam, votive and other offerings and sale proceeds of the produce of the surrounding gardens are credited to this fund. Bills for the pay of servants and other charges for the up-keep of the tombs are drawn by the officer in charge of the Gumbuz, the balance available being certified to by the Treasury Officer. All charges other than establishment charges require the sanction of Government. A portion of the balance at the credit of the fund is invested in Government of India Securities.

265. (*a*) All collections and receipts, from whatever source they may accrue, such as *Kanikes, Kappas,* contribution for works from devotees, receipts from land, mohatarfa, rent on toddy trees, house rent, fees levied on cattle, must in the first instance, be remitted to the treasury with a view to their being credited to the funds of the institution, and money required for expenditure in connection therewith, should be drawn on separate bills previously sanctioned by competent authority, such as the Deputy Commissioner, the Muzrai Commissioner or the Government as the case may be. Such collections when remitted to the treasury, will be credited to " Muzrai Funds."

(*b*) Muzrai payments are made on establishment, contingent and work bills according to the nature of the payment. All work bills whether intermediate or final, passed by the Deputy Commissioner, are payable at treasuries ; and all payments thus made are subjected to post audit. Care should, however, be taken that such payments do not result in any overdraft in the accounts of the institution concerned. All claims should be carefully checked with reference to recorded measurements before payments are ordered. In case of delay in the execution of works sanctioned, the cost of the sanctioned estimates will be regarded as ear-marked for the purpose, and the balance alone made available for new sanction.

NOTE.—Completion Reports in respect of estimates of and above Rs. 2,500 will be submitted to Government, those up to Rs. 2,500 being scrutinised and passed by the Muzrai Commissioner in Mysore. (*Vide G. O. No.* 2045-6—*Muz.* 230-22-7, *dated* 13*th January* 1923.)

(*c*) If any money is required for expenditure in connection with cattle fairs, where fees are levied for the benefit of the temple, upon the cattle brought for sale, the Amildar may apply through the Deputy Commissioner for a reasonable advance (adequate to the expected collections) from the savings of the institution, which will be sanctioned by Government, subject to reimbursement in due course from the collections from fees, etc. (*G. O. No.* 2165-74, *dated* 28*th January* 1904.)

(*d*) In the Treasury accounts all receipts and payments on account of Muzrai Funds are entered in a separate schedule, a copy of which is sent to the Comptroller along with the monthly cash account.

266. There should be one pass book in use at a time in the Muzrai Branch of the Taluk Office wherein a few pages should be alloted for each institution. A separate book will be kept for abstracting the monthly transactions. As regards institutions under the direct charges of the Deputy Commissioner or Muzrai Commissioner, there should be a separate pass book for each institution. The pass book should be presented at the Treasury with every transaction of remittance into or drawal from the Treasury. Payments or credits affecting any institution should appear only in the accounts of the Treasury at which the account of the institution is opened. Receipts or expenditure on behalf of an institution in a different taluk or in the office of the Deputy Commissioner or Muzrai Commissioner, etc., should be forthwith intimated to the Taluk in which the pass book of the Institution is maintained. The receipts will be advised and adjusted by means of Remittance Transfer Receipt in the taluk treasury accounts concerned, and no payments should be made except at the particular taluk or on Remittance Transfer receipts issued therefrom. The monthly total of credits, debits and balance noted in the book maintained in the Muzrai branch for abstracting the transactions, will be agreed with Treasury books under the initials of the Treasury officer at the end of each month. A copy of the abstract as certified to by the Treasury Officer will be sent as an enclosure to the monthly return of accounts submitted by the Amildar to the Muzrai Commissioner and the Deputy Commissioner. A taluk-war abstract will be prepared in the Muzrai Commissioner's Office at the end of each month and sent to the Comptroller for verification and return for record in the former office. After such verification and return, extracts from the consolidated abstract will be sent by the Muzrai Commissioner to the Deputy Commissioners of districts for note and information. (*G. O. No.* 972-3—*Muz.* 1-24-5, *dated* 7*th January* 1925.)

NOTE 1.—*Tasdik grant due to several Muzrai Institutions and State grant sanctioned for construction and repairs, etc., of Muzrai Institutions.*—The grants under these heads should be drawn on a separate bill in the prescribed form and presented to the Treasury with the pass book. The tasdik grant should be drawn annually in July. The State grant for construction should be drawn as and when sanctioned by Government, the authority being quoted in the bill and a copy thereof also being attached to it. The amounts will be adjusted in the treasury by debit to " General List of Payments " and transfer credit to " Muzrai Institution Funds. " Stipends and personal allowances should not be included in the bill for adjustment of tasdik grant and should be drawn separately and charged to " General List of Payments ".—

NOTE 2.—*Transfer of funds to Public Works Department on account of estimates sanctioned for works of Muzrai Institutions.*—The amount should be drawn on the blil in the prescribed form attaching thereto a copy of the order directing the transfer of funds to Public Works Department and presented at the treasury. The Treasury will charge the amount of the bill to Muzrai funds and credit the amount by transfer to " Public Works Deposits. "

NOTE 3.—*Interest on sums invested on behalf of Muzrai Institutions.*—One interest payment order is issued by the Comptroller half-yearly for all the institutions in a Taluk with details as to the amount creditable to each. The Treasury will charge the amount of the payment order when presented, to " Trust Interest fund-deposits " and credit the same to Muzrai Funds.

267. The Deputy Commissioners, Muzrai Department, and the Huzur Secretary to His Highness the Maharaja (as regards Muzrai Institutions under the control of the Palace) should arrange for correct accounts of Muzrai Institutions being maintained in the forms prescribed by the Comptroller and approved of by Government so as to admit of detailed audit. (*G. O. No.* 2892-901—*Muz. F.* 5-96, *dated* 19*th March* 1904.)

Military Funds—Remount Fund.

268. The fund is intended for the purchase of remounts, feed and keep of riderless horses, cost of special diet, etc. It derives its income from the followings ources:—

(1) Chanda donation of Rs. 250 from recruits, (2) monthly subscription from all ranks towards remount insurance, (3) sale -proceeds of cast horses, (4) grant, if any, sanctioned by Government for replacement of animals, and (5) one month's pay from such of those whose horses die and who are provided with fresh remounts. [Bills are pre-audited by the Comptroller.]

The Chief Commandant will arrange to purchase remounts required for the regiment two or more times in a year according to necessity, either at Madras, Bombay or Calcutta, the average price of each horse not exceeding Rs. 490 except with the special sanction of Government. Every horse before it is purchased shall be certified by a veterinary officer to be sound and fit for service. (*G. O. No. G.* 12259-60—*Mily.* 241-15-2, *dated* 10*th March* 1917 *and No. G.* 2707-8—*Mily.* 267-24-4, *dated* 27*th October* 1925.)

Mysore University Fund.

269. All grants made by Government from time to time and all sums paid or endowments made by private persons or Local bodies for the purposes of the University together with all fees received and rents, profits, and other income derived from the property and funds vested in the University shall form the Mysore University Fund which shall be at the disposal of the University to be employed for any of the purposes mentioned in the Mysore University Regulations or in the ordinances of the University.

1. The Central College, Bangalore, the Maharaja's College, Mysore, and such other Colleges and Institutions as may be transferred to the University shall be deemed to be constituent colleges of the University and all properties moveable or immoveable attached to such constituent colleges shall vest in the University.

2. All charges relating to the University including the constituent colleges will be debited to this fund.

3. The budget of the University after consideration by the senate will be sanctioned by Government.

4. All moneys received on account of the Mysore University shall be remitted to the treasury for credit to this head. Funds for expenditure shall be drawn from the treasury on salary, establishment, travelling allowance, contingent and other bills as the case may be under the rules of this Code relating thereto.

5. All transactions in the Treasury relating to the University should be recorded by the Treasury in a separate schedule. No payment, chargeable to the Mysore University Fund on account of bills preaudited by the Comptroller or paid direct by the treasuries, should ever be charged in the General List of Payments.

The receipt and payment schedules above referred to should be prepared in *triplicate*, one copy thereof being retained as Treasury record, the second copy sent to the Registrar of the Mysore University immediately after the close of the month, and the third copy with bills and vouchers sent to the Comptroller along with the treasury accounts for the month.

6. Payments to other Government departments for supplies made or services rendered, will be in cash and not by book transfer. For Payments in India, outside the State, the Registrar sends requisitions to the Officer in charge of State Huzur Treasury, Bangalore, who arranges for payment by means of Bank drafts. Payments outside India, are arranged for by the Comptroller, through Messrs. Coutts & Co., London, on requisitions received from the Registrar.

7. The Comptroller sends monthly to the Registrar, not later than the 15th of the second month following, a consolidated statement showing, by districts, the credits and debits to the University fund ; and the treasury schedules with chalans and vouchers are sent in support thereof. A *plus* and *minus* memo showing the opening balance, receipts and payments and the balance at the close of each month is also sent by him to the Registrar.

8. Government officers travelling in connection with the Mysore University work will draw travelling allowances at the rates ordinarily allowed to them under the Mysore Service Regulations, and retired officers at the rates to which they were entitled immediately prior to retirement.

The whole amount so drawn will be charged to the University, provided that if a Government officer combines a journey for University duty with inspection or other duty appertaining to his office, the whole amount should be charged to general revenues.

In all cases in which the allowances are charged entirely to the University, the Registrar, Mysore University, to whom the travelling allowance bills concerned should be sent, is authorised to countersign and forward them to the Comptroller for audit. (*G. O. No.* 5578-9—*Edn.* 54-16-25, *dated* 22*nd January* 1917.)

9. The accounts of the University are audited by an auditor of the local audit staff of the Comptroller's Office. Detailed accounts relating to this fund are maintained in the office of the Registrar of the University.

10. Notwithstanding anything contained in the Mysore University Regulations, all professors, assistant professors and other officers and servants employed in the constituent colleges of the University shall, unless a reservation to the contrary is made at the time of their employment, be deemed to be officers holding appointments under Government and shall in all respects be governed by the rules framed by Government and in force in respect of such officers.

Coffee Cess and Experimental Station Fund.

270. This fund consists of (1) Cess on Coffee holdings in the State, collected along with Land Revenue, and remitted to the treasuries by the Revenue Authorities, (2) Government Grant to the fund, (3) Contributions received from private bodies for the Coffee, Experimental Station, and (4) miscellaneous receipts of the Experimental Station remitted by the Agricultural Department. The expenditure incurred by the Agricultural Department in connection with Coffee Experimental Station is charged to this fund. The Director of Agriculture, who is the administrator of the Fund maintains necessary detailed accounts. The Comptroller forwards to him, monthly a statement showing (i) Opening balance, (ii) Credits to the fund in the several districts, (iii) Payments made at the several treasuries and, (iv) Closing balance. The Director should verify the figures communicated by the Comptroller with those of the registers maintained in his office and communicate the result to the Comptroller. At the end of each year, the Director should send to the Comptroller a certificate of acceptance of the balance in the Comptroller's books. (*G. O. No. I. C.* 4216-25 *A.* & *E.* 161-25-3, *dated* 22*nd December* 1925).

Village Improvement Fund.

271. This fund consists of (1) contributions made in cash by villagers for Village Improvement Works. (2) grants-in-aid for such works sanctioned by Government.

1. The allotment for Village Improvement Works is intended to be utilised chiefly in villages which are not Unions and as such have no funds at their disposal

for works of permanent utility for which expenditure may be legitimately incurred from State or District Funds, such as improvements in sanitation, water-supply, drainage, formation of village roads, provision of accommodation for travellers and works of a similar nature but not ordinarily for school buildings, temples, mosques and similar religious or charitable institutions.

2. In sanctioning grants the important conditions to be kept in view are that the grant is for a legitimate purpose, that the work sanctioned is of permanent utility to the village and that the villagers have made some sacrifice to have it carried out.

3. A separate grant is made annually in the budget for sanctioning grants-in-aid for Village Improvement Works. A grant-in-aid equal in amount to the contribution raised by the villagers for any Village Improvement Work is payable by Government (*G. O. No. R.* 153-162—*R. M.* 2-25-1, *dated* 11*th July* 1925). The villagers' contribution may be in cash or in the shape of labour.

4. The amounts allotted for grants-in-aid for works connected with the Village Improvement Scheme for each district and placed at the disposal of the Deputy Commissioners of the districts will, after sanction, be transferred by the Deputy Commissioners or other authority competent to sanction estimates on bills specifying the particulars noted in the margin to the credit of the Village Improvement Fund. The amounts required for the execution of works will be drawn on separate work bills duly passed by the Deputy Commissioner out of this fund.

1. Nature of work. 2. Estimated cost. 3. Amount contributed by villagers (a) in cash, and (b) by labour. Date of credit, for cash contributions, to the treasury with the Treasury Officer's certificate.

5. The Deputy Commissioners will send monthly to the Audit Office list of works sanctioned from the Village Improvement Funds. A register should be maintained in each treasury showing the amount credited and debited to the Village Improvement Fund, and the treasury should watch that the amounts paid do not exceed the balance at credit. The District Treasury should forward to the Comptroller a copy of the subsidiary register with chalans and vouchers and also a *plus* and *minus* memo showing by taluks the opening balance, credits and debits and closing balance under this head, every month along with the treasury accounts.

6. The taluk treasury should also keep a ledger showing the transactions of the several committees with which it has dealings to enable it to find the balance at the credit of each committee. In addition to the centralised audit of the work bills in the Comptroller's Office, a certain percentage will be examined locally by the local audit staff of the Comptroller's Office with reference to measurement books and other registers maintained in the district, sub-division and taluk offices, and every facility should be afforded for carrying on this work.

CHAPTER XV.—POWERS OF SANCTION.

	Article		Article
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Sanction to Expenditure.

272. (*a*) The sanction of Government in the Financial Department will be accepted as sufficient authority for any expenditure from the Mysore State Revenues.

(*b*) Sanction to any given expenditure becomes operative as soon as funds have been appropriated to meet the expenditure, and does not become operative until funds have been so appropriated.

(*c*) Sanction to recurring expenditure covering a specified term of years becomes operative when funds are appropriated to meet the expenditure of the first year and remains in operation for each year of the specified term subject to appropriation in such years.

(*d*) Without the previous consent of the Finance Department no expenditure which involves the introduction of a new principle or practice likely to lead to increase of expenditure shall be sanctioned. (*G. O. No. Fl. C.* 23-71—*G. F.* 225-23-1, *dated* 14*th June* 1924.)

(*e*) Expenditure on voted heads will be strictly limited to grants sanctioned by the Legislative Council and no expenditure unsupported by sanctioned appropriations or in excess of allotments made therefor in the Budget should under any circumstances be incurred. (*G. O. No. Fl. C.* 72-120 *G. F.* 226-23-1, *dated* 14*th June* 1924).

Communication of Sanction.

273. (*a*) The Audit Department is entitled to receive a copy of an order sanctioning expenditure from the authority which is competent to accord that sanction.

(*b*) All orders sanctioning the increase or revision of salaries and establishments and other permanent charges, and any expenditure involving a debit against the next year's grant will either issue from the Financial Department, or be communicated through that department, if issued by another department.

(*c*) Any allowances, which are in excess of those admissible under the Mysore Service Regulations or other authorised Codes, require the sanction of Government in the Financial Department.

(*d*) Orders sanctioning pensions and gratuities are issued by the Financial Department.

(*e*) Whenever the Comptroller is of opinion that any proceedings of a department of Government transgresses any financial rule or order, he will represent the same to that department, and if he does not finally acquiesce in the correctness of the decision of that department, he will submit the question for the order of Government in the Financial Department.

Date of effect of Sanction.

274. Unless otherwise expressly ruled or unless the contrary appears from the context, a sanction of Government or other authority has effect from the date of the orders conveying the sanction.

NOTE.—When the amount of *potgi* of a *firka* in the case of a shanbhog and of a village in the case of a patel is increased or decreased in consequence of the revision settlement, the revised *potgi* should be paid from the date of introduction of the revised settlement in the case of an increase and from the date of the Government Order sanctioning the revised *potgi* in the case of a decrease. (*G. O. No. R.* 6951-3—*L. R.* 13-14-8, *dated* 11*th February* 1915.)

Lapse of Sanction.

275. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed unless it is specifically renewed.

NOTE.—This article does not apply to a case where an allowance sanctioned for an appointment or a class of officers has not been drawn by a particular incumbent of the appointment or a particular set of officers, nor does it apply to additions made gradually from year to year to a permanent establishment under a general scheme which has been sanctioned by proper authority.

Write-off of Losses.

276. (*a*) The power to write-off the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other cause is vested in Government. Heads of Departments will report to Government in the Administrative Department concerned all such cases, furnishing details as to the nature and extent of the loss, the circumstances which rendered the loss possible, how far it was due to defect of system of supervision, and how it can be amended and who the officers were that are responsible for the negligence. Should any delay be apprehended in enquiring into the matter for the purpose of eliciting correct information, a preliminary report should invariably be forwarded at once. (*G. O. No. Fl.* 3186-227, *dated* 18*th November* 1905.)

(*b*) If the loss exceeds Rs. 500 or indicates defect of system or errors or neglect, the orders will issue in consultation with the Financial Department.

(*c*) All sanctions to writes-off under this article should be communicated to the Comptroller who will scrutinise each case and bring to notice any defect of system which appears to require attention.

NOTE.—This article applies also to irrecoverable advances.

(*d*) The power to write-off, delegated to certain officers, is given in Appendix XXII D.

Remission of disallowances.

277. The power of remitting disallowances ordered by the Audit Office in the case of salaries of all officers is reserved by Government. References on the subject should be made to the Financial Department of Government and the following particulars furnished :—(1) when was the pay or allowances disallowed drawn, (2) when was it disallowed by the Audit Office, (3) was the amount challenged drawn by the officer under a reasonable belief on his part that he was entitled to it, (4) what is the amount disallowed ?

NOTE.—Whenever representations are made to Government regarding objections raised by the Comptroller, Heads of Departments and Deputy Commissioners should invariably send a copy of the Comptroller's objection memo with their representation for the information of Government. (*G. O. No. Fl.* 727-72—*S. & A.* 47-22-1, *dated* 13*th August* 1912.)

Additional Grants and Re-appropriations.

278. Without the previous sanction of the Financial Department,—

(*i*) No re appropriation may be made to meet any expenditure which is likely to involve further outlay in a future year.

(*ii*) Savings on salaries and establishments shall not be re-appropriated for meeting any other class of expenditure: and

(*iii*) Lumpsum grants included in the budget for specific purposes, as for instance, the revision of a particular establishment or the construction of a new work, shall not be diverted to other purposes. (*G. O. No. Fl. C.* 23-71, *G. F.* 225-23-1, *dated* 14*th June* 1924.)

279. An excess over a grant voted by a Legislature requires the vote of that Legislature. Should any necessity arise for charges for which no appropriations are made in the Budget, it should be foreseen as early as possible and proposals submitted to Government for obtaining a supplementary grant at the next session of the Legislative Council.

NOTE.—It shall be the duty of the Head of every Department to watch the progress of expenditure on all heads of charges under him, with a view to see that the sanctioned grants are not exceeded and that if an excess is, for unforeseen reasons, unavoidable, prompt action is taken for applying for a supplementary grant, as soon as possible after the probability of an excess is foreseen. (*G O. No. Fl. C.* 72-120—*G. F.* 226-23-1, *dated* 14*th June* 1924.)

280. Re-appropriations within a grant voted by a Legislature are regulated as under :—

(*a*) The Finance Department shall have power to sanction any re-appropriation within a grant from one major, minor or, subordinate head to another, and

(*b*) the Departments of Government other than the Finance Department shall have power to sanction any re-appropriation not exceeding Rs. 5,000 in each case within a grant between heads subordinate to a minor head which does not involve the undertaking of a recurring liability.

NOTE.—A recurring liability means a payment which extends beyond the year in which it is sanctioned.

281. No reappropriation may be made from one grant voted by the Legislative Council to another such grant.

282. Funds allotted for non-voted items of expenditure may not be reappropriated to meet votable items and funds allotted for voted items may not be re-appropriated to meet non-votable items. (*G. O. No. Fl.* C 23-71, *G. F.* 225-23-1, dated 14*th June* 1924.)

NOTE.—The distinction between the voted and non-voted items of expenditure is shown in the Budget Estimates by printing the words "Non-voted" against the non-votable heads.

283. In the case of non-voted items of expenditure, the excess over a grant and re appropriations will be regulated by Articles 278 and 280.

284. (*a*) The Heads of Departments referred to in Appendix XXII B. have power to sanction reappropriation of contingent grants within the same minor head, in their departmental budget upto a limit of Rs. 500. (*G.O. No. Fl.* C. 122 *G.F., dated* 14*th June* 1924.)

(*b*) The University Council is authorised to sanction any reappropriation not exceeding Rs. 5,000 in each case within the budget grants of the University subject to the conditions laid down in Article 278. (*G. O. No. E.* 2843-4—*Edn.* 166-25-1, *dated* 1*st December* 1925.)

Delegation of Powers.

285. The powers delegated to Heads of Departments and other Officers are given in Appendix XXII.

286. The following rule of financial propriety prescribed in Government Order No. Fl. 7107-66, G. F. 76-23-2, dated 28th June 1924 should be observed by all officers vested with powers of sanctioning expenditure :—

"No authority shall exercise its powers of sanctioning expenditure to pass an order which will be directly or indirectly to its own advantage."

CHAPTER.—XVI. SERVICE FUNDS.

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State Life Insurance Fund (Official Branch) .. 293
State Life Insurance Fund (Public Branch) .. 294
State Provident Fund 295
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General Rules.

287. Subscriptions to the Insurance or Provident Fund of Government can be received from such Government servants as are either required or permitted by the rules of the Fund to subscribe to it, the recoveries being made ordinarily by deduction from pay bills.

288. The subscriber is himself responsible for seeing that proper deduction is made from his bills, though, for his convenience, it has been ruled (*vide* Article 51) that the responsibility for making the necessary deductions regularly and correctly devolves upon the drawers of the bills.

289. A subscriber to a fund, when paying his subscription, whether his subscriptions to the Fund are recovered by deduction from bills, or paid in cash, must specify the number of his account or of his policy as the case may be, and give all necessary particulars, and when the subscription is paid for the first time, he should further quote the rule or special authority under which the subscription may be received from him.

290. Whenever a subscriber to any fund, whose subscriptions are realised by deduction from bills, is transferred to another office, the fact that he is subscribing to the fund should be certified in his last pay certificate, by noting thereon the amount recoverable monthly and the number of his account or policy.

291. To each salary and establishment bill should be attached a statement, in the prescribed form (46 or 48) furnishing details, of deductions made in the bill on account of each fund. In departments in which salaries are drawn by cheques on treasuries, a separate cheque will be drawn for the subscriptions due from the staff of each office and sent to the treasury for transfer credit to the funds concerned. The detailed statement referred to above should accompany each such cheque.

NOTE 1.—In the case of premia or subscriptions realised in cash, the chalan with which the amount is presented at the treasury should contain all the information required in the above statement.

NOTE 2.—Whenever a subscriber is transferred, promoted, degraded, dismissed or absent on leave or whenever his appointment under Government is affected in any other manner, such changes should be specially noted in the remarks column of the statement.

292. A detailed list of the subscriptions realised in cash, on behalf of each fund showing the date and amount of each receipt, the name of the person on whose behalf it is paid and the number of account or policy, will be submitted by the Treasury Officer with the cash account. This list will be a copy of the register maintained for the purpose in the treasury.

State Life Insurance Fund (Official Branch.)

293. (*a*) Unless exempted by Government, insurance is compulsory on all persons who enter the permanent pensionable service of the Mysore Government.

(*b*) Officials in temporary service are also permitted to insure in the official branch subject to certain conditions. An officer whose age exceeds 45 years or whose pay is below Rs. 10 shall not be eligible for insurance.

(*c*) Ten per cent of the pay of the insured is recoverable every month as premium, the maximum premium or premia for which one or more policies may be issued on the life of an insured not exceeding Rs. 50 per month. Fractions of a rupee other than multiples of eight annas shall be excluded in calculating the monthly premium.

(*d*) The first premium on each policy should always be paid in cash by the insured. Subsequent premiums shall be payable in advance and be recovered monthly by deduction from the pay of the insured person.

NOTE.—In the case of Policy holders who retire on pensions before their policies mature, premium may, with their consent, be recovered from their pensions and credited in cash.

(*e*) When the insured is absent on duty on leave with allowances, the premium shall be realised when such leave allowances are drawn. If he should obtain leave without allowances or be suspended from service, the premium, if not otherwise recovered, shall be a debt on his policy carrying interest at 6¼ per cent per annum and shall be recovered as arrears from his future pay, if any, in instalments not exceeding 5 per cent of such pay.

(*f*) The payment, at treasuries, of surrender values or bonuses due on behalf of the insured, is authorised by the Insurance Secretary in each case. Payment which is made on a receipt in Form 47 shall be subject to deduction of any amount that may be due to Government by the Insured.

(*g*) The rules regarding the State Life Insurance Fund are published separately by the Insurance Office, and they should be referred to for further details.

State Life Insurance Fund (Public Branch.)

294. Premia on account of Public Insurance Fund may also be deducted from pay bills.

State Provident Fund.

295. (*a*) The Fund is a general fund open to all Government servants.

(*b*) Subscription to the fund is compulsory in the case of permanent officers of Government who are unable to insure their lives in the State Life Insurance on even a part of their pay owing to over-age or certified ill-health ; in other cases it is optional.

(*c*) An optional subscriber may discontinue his subscriptions or resume payment again if he chooses, subject to the following conditions :—

(1) An Officer who chooses to discontinue or to resume payment may do so only from the beginning of a new official year.

(2) The privilege of discontinuing to pay and resuming payment will not be allowed more than once.

(3) No refund of amounts already subscribed and at his credit can be made except on retirement or death.

(*d*) The monthly rate of subscriptions shall be an amount expressed in whole rupees not less than $6\frac{1}{4}$ per cent of salary (*i.e.*, one anna in the rupee) and not exceeding $15\frac{5}{8}$ per cent (*i.e.*, $2\frac{1}{2}$ annas in the rupee), the rate of salary for this purpose being that drawn in respect of the 30th June of the financial year preceding. In the case of persons whose pay is not more than Rs. 10 per mensem, the rates may be at $\frac{1}{2}$ an anna or $\frac{3}{4}$ of an anna in the rupee rounded off to the nearest multiple of four annas below the calculated amount. The monthly rate shall remain fixed throughout the financial year. Subscription during leave of any kind is optional.

(*e*) Subscriptions are ordinarily recovered by deduction from pay bills but they may be made by remittance in cash to the treasury when an officer is in foreign service or on leave.

(*f*) No final withdrawal will be allowed until the subscriber quits the service or dies. But when the pecuniary circumstances of the subscriber are such that the indulgence is absolutely necessary, a temporary advance not ordinarily exceeding three months' pay is allowed for certain specified purposes from the sum at his credit at the discretion of the sanctioning authority who shall be

(1) the Government, for Gazetted Officers and for all payments exceeding Rs. 300.

(2) the Head of the Department for non-gazetted officers for payments exceeding Rs. 50 but not exceeding Rs. 300.

(3) the Head of the office, for the non-gazetted officers, for payments not exceeding Rs. 50.

(*g*) A second advance is not granted when any portion of the first advance is still unpaid or unless the unpaid amount is refunded at once by deduction from the new advance. Except for strong reasons to be recorded in writing by the sanctioning authority, no new advance will be allowed, until, at least, twelve months have elapsed since the date of the previous advance.

(*h*) Advances will be recovered at the discretion of the sanctioning authority in not less than twelve monthly instalments or more than twenty four. No recovery will be made from an officer while he is on leave of any kind. Recovery may also be postponed while an advance of pay granted to him on transfer is being recovered. The instalments will be paid by compulsor deductions from salary and will be in addition to the usual subscription.

(*i*) Payment of advances and the sums at the credit of the subscribers on retirement or death is arranged for by the Comptroller in each case.

(*j*) Detailed rules are found in the printed pamphlet issued by the Comptroller.

Military Provident Fund.

296. This fund is administered by the Chief Commandant, Mysore State Troops. Monthly subscriptions are deducted from the pay of officers and men belonging to the Infantry and Cavalry regiments of the Military Department and credited to this fund. A subscriber is not entitled to the refund of his subscription until he ceases to be in service ; but advances are granted by the Chief Commandant to officers and men under certain conditions. The amounts required by the Chief Commandant are drawn from the treasuries on bills pre-audited by the Comptroller. (For detailed rules *vide* Government Order No. G. 3201-2 Mily. 289-24-5, dated 2nd November 1925.)

ANNEXURE.

Maintenance of Cash and other Accounts in Government Offices.

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Introductory.

1. The several chapters of this code contain instructions to be followed by officers generally in dealing with treasuries. The procedure, regarding the maintenance of cash and other accounts in Government Offices, in general, is given in this Annexure. For the sake of convenience, references to the connected portions in the several Chapters are also noted, with supplementary instructions, wherever necessary.

Cash Transactions in Government Offices.

2. In all Government offices, an official of sufficient status should be entrusted with cash and the work relating to cash transactions, and the following registers should be maintained :—

(1) Cash Book for entering daily receipts and payments of all kinds (*vide para* 3).

(2) General Ledger or classified abstract of monthly totals of the cash book (*vide para* 4).

(3) Remittance book for the amounts remitted to the treasury (Form 49.)

(4) Acquittance roll (*vide* para 19).

(5) Order Book for contingent charges (*vide* para 21).

(6) Contingent Register (*vide* para 22).

NOTE.—The term ' cash ' includes specie, currency notes, cheques payable on demand, demand drafts and remittance transfer receipts. Government securities are not to be treated as cash.

3. The cash book shall be a substantially bound volume containing sufficient number of pages to record at least one year's transactions. It shall be carefully paged (the page numbers being printed) before being brought into use. The book may be in either of the forms given below :—

Date	Item No.	From whom received or to whom paid	Particulars of transaction	Amount received	Amount paid	Head of account
				Rs. a. p.	Rs. a. p.	

or

Receipts.

Month & date	Receipt No.	Particulars of receipts	Amount	Total	Head of Account
			Rs. a. p.	Rs. a. p.	

Disbursements.

Month & date	Voucher No.	Particulars of expenditure	Amount of voucher	Total	Head of account
			Rs. a. p.	Rs. a. p.	

The cash book has to be written up from day to day, the entry relating to each item of receipt or expenditure being made simultaneously with the transaction. The balance on hand at the beginning of each day being brought forward on the receipt side, the sums received during the course of the day are entered on the receipt side in the order they are received, while on the expenditure side money spent is entered item by item, noting against each item the corresponding voucher number. The cash book should be closed at the end of each day and the balance struck. At the end of the month, after the transactions of the last day of the month are over, the cash book should be closed as usual as at the end of each day, and the particulars of items (heads of account) working up to the cash balance should be given in detail.

4. In addition to the cash book, the official who maintains it, has to keep a general ledger in the following form, to show the monthly totals of the cash book under each head of account.

Ledger.

Head of account	Month of				
	Opening balance	Receipts	Total	Payments	Balance
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

5. When found convenient, the Cash book and the General Ledger may be combined into a Classified (or columnar) cash book and Ledger in the form given below (*G. O. No. R.* 6900-12 *L. R.* 395-24-1, *dated* 20*th May* 1925):—

Classified Cash Book, and Ledger of

Dr.

Date	Brief description of items	Receipts							Remarks
		Pay drawn from treasury	Travelling allowance drawn from treasury	Amounts drawn on contingent bills	Permanent advance	Advances recovered	Other items, *viz.*, judicial license, fees etc.	Total	
	Opening balance ..	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	Total for the day or month ..								
	Total including balance								

ANNEXURE

Office for the month of Cr.

Date	Brief description of items	Payments						Remarks
		Pay disbursed	Travelling allowance disbursed	Contingent expenditure	Advances given	Other items, *viz.*, judicial license fees repaid, etc.	Total	
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	Total for the day or month ..							
	Closing balance for the day or month							

NOTE.—1. As many columns as are required in each office may be opened.

NOTE.—2. At the end of each month or whenever there is transfer of charge, the individual details of out standing items should be given in the cash book.

NOTE 1.—The head of the office should examine these registers and the cash balance frequently not less often than once a month. He should record in the cash book the result of his verification of cash balance.

NOTE 2.—Office funds must be deposited at the close of each day in the office cash chest, the key of which should be kept by the official entrusted with cash transactions. He should be forbidden to keep office funds in his personal possession or mix them up with private money.

NOTE 3.—When other arrangements for safe guarding treasure do not exist, one of the servants must remain at night in or near the room where the cash chest is kept, and when the amount in the chest exceeds Rs. 500, two men should be deputed for this duty.

6. The Financial Secretary and the Comptroller should arrange to hold surprise inspections of cash, stores and accounts in important offices.

A brief record of surprise inspections held should be left in the Inspection Minute Books of the offices concerned, but no formal report need be submitted unless any grave or important irregularities are brought to notice. (*G. O. No.* 1603-1652—*E. A. G.* 2-3, *dated* 29*th November* 1918.)

Security Deposits.

7. Suitable security deposit should be taken from every employee of ministerial rank whose business it is regularly to collect or deal with public money. (*G. O. No. Fl.* 5217-62—*Ml.* 322—10, *dated* 4*th June* 1912.)

1. Government *bonds* accepted as security deposits must be endorsed in the name of the Dewan of Mysore. In such cases the Officer receiving the deposit

should see that the endorsers have full title to the bonds and convey it to Government in the authorised manner and that the contracts executed convey necessary authority to sell the bonds if the contract is not fulfilled (*G. O. No. Fl.* 2579-628 *G.* F. 17-23-18, *dated* 14th November 1923).

2. In all cases where bonds of the Government of India or of Mysore are taken as security from the officials, contractors, etc., in the Revenue or other department under the existing rules, the District Board Railway Debentures and the Debenture Bonds of the Chitaldrug Water-Supply loan whose interest is guaranteed by Government will also be accepted as security. (*G. O. No.* 8527-74—*L. R.* 405-14-2, *dated 1st April* 1915 *and G.O.No.* R. 11001-52—L. R. 475-15-3, *dated 27th May* 1916.) Such bonds and debentures should be accepted only at their market value not exceeding their face value.

3. A clause should be inserted in the security bonds to the effect that any cost that may be incurred on account of the safe custody of the securities lodged by the officers should be borne by them. (*G. O. No.* 3493-527—Fl. 309, *dated 7th October* 1897.)

4. When Savings Bank deposits are taken as security, the deposits may be in the name of the depositor who should, however, sign a letter of agreement, to the Bank binding himself not to draw the money without the sanction of the Government officer to whom the security is pledged and authorising the Bank to pay the money to that officer if required.

5. Deposits in the State Provident Fund may be accepted as security, when the subscriptions are voluntary and not compulsory. The amounts so pledged are not withdrawable as advances under Rule 10. (*Government Order No. R.* 1447-500 *L. R.* 54-25-4, *dated 22nd September* 1925.)

6. Fixed deposit receipts of the Bank of Mysore and approved Co-operative Societies like the Mysore Provincial Co-operative Bank, the Central Co-operative Bank, etc., may be accepted as security deposits by all departments, provided the bank or the society concerned, as the case may be, agrees to make over the amount to Government on the maturity of deposits, without making them liable to any charge whether of the bank or the societies themselves or of any other creditors of the depositors. The bank, or the society concerned should be required to execute an agreement to this effect before such receipts are accepted as security. (*G. O. No. R.* 4340-51—*Ex.* 112-20-4, *dated 27th February* 1922 *and Financial Secretary's No. Fl.* 2115-*G. F.* 47-23-2, *dated 13th October* 1923.)

7. Shares of Joint Stock Companies should not be accepted as security Deposits from contractors. (*G. O. No. R.* 615-706-*Ex* 112-20-3, *dated 29th July* 1921.)

8. The posts for which security is required to be furnished and the amount of security should be recorded in the Office Manuals of the departments or offices concerned.

Custody of Valuable Documents.

9. The several documents to be dealt with may be broadly classed under the following heads :—

(*a*) Securities deposited with a Government officer *ex-officio*.

(*b*) Those which relate to some permanent arrangement affecting Government interests, to which Government is a party, such as, deeds of buildings purchased by Government and bonds executed by persons making permanent endowments under *G. O. No. Fl.* 432-72—*G. F.* 15-09-1, *dated 15th July* 1909.

(*c*) Those which relate to arrangements of a temporary nature, such as, agreements executed by Excise contractors, agreements for house-building advances and muchalikas in acquisition cases.

(*d*) Documents presented by parties for particular purposes, *viz.*, Registration or in the course of judicial or other proceedings, before Government officers and all other classes of valuable documents not specifically referred to above.

1. As regards (*a*) Securities in Trust, the Mysore Securities manual contains necessary instructions which should be strictly followed.

2. Documents in the possession of the head of an office coming under (*b*) should be sent to the Comptroller for safe custody as soon as practicable after the order for record is passed on them by the proper authority, an office copy thereof being retained if necessary for reference.

3. Documents comprised under (*c*) will ordinarily have to be retained by the respective Heads of departments or Deputy Commissioners or other officers representing Government in the transactions till they are finally disposed of.

4. The procedure regarding papers falling under (*d*) is to be governed by statutory rules or departmental orders. Where no such rules or orders exist, the heads of departments should prescribe the best arrangement possible for the safe custody of all such valuable documents and the procedure prescribed for the treatment of confidential papers in G. O. No. G. 5203-51—E. & A. 4-14, dated 23rd November 1914 should *mutatis mutandis* be applied.

5. In all offices, a register of valuable documents in the form given below should be maintained and the receipts and disposals noted therein with the initials of a responsible officer. The documents should be preserved in safes or other receptacles intended to keep valuables coming into the possession of the officers concerned and where no such facilities exist, the procedure in Article 4 should be followed.

Register of valuables received in the office of..........

Serial No.	No. and date of letter with which received	From whom received	Particulars	Initials of gazetted officer	Officer to whom made over	Initials of officer	How disposed of

6. In conducting the half-yearly inspections of offices as laid down in G. O. No. G. 10870-918—E. A. 43-14-1, dated 10th April 1915, the inspecting officers should scrutinise the register of valuable documents and satisfy themselves that the entries therein are correct and up-to-date and the rules regarding the safe custody of such documents are observed. (*G. O. No. Fl.* 7295-334—*G. F.* 72-17-1, *dated* 31*st May* 1918.)

Drawing of Amounts from the Treasuries.

10. The following are the documents on which funds required by the Heads of Offices on Government account are generally drawn from the treasuries :—

Description of Document.	*Nature of charges drawn.*
1. Form 11. Gazetted Officer's Salary Bill.	Salary and fixed allowances of Gazetted Officers, Amildars and other officers authorized to draw salary on their own bills.
2. Form 16. Establishment Bill.	Pay and fixed allowances of establishment (Non-gazetted ministerial and executive staff).

No. 46.

Page 176, Annexure.

Insert the following as paras 9A and 9B :—

"9A. A register (prescribed in the Manual of General Circulars and Standing Orders) will be maintained in each office in Form 49A showing the articles of furniture together with details as to the cost and date of purchase of each. These articles should also be noted in a stock register in which the opening balance, receipts and disposals and closing balance under each class of article should be worked out. When any article is lost or becomes unserviceable, the fact should be noted in the register. Once a quarter, the furniture register should be verified and the result reported to the Head of the Office.

All articles appearing in the furniture register on the 30th June of every year should be counted and examined by the Heads of Offices or Institutions concerned or by one of their Gazetted Assistants. The furniture register should include, besides furniture proper, all articles of permanent value such as iron safes, typewriters, clocks, etc.

A certificate in Form 19 should be attached to the salary bill of the Heads of Offices for July payable in August. When there is a transfer of charge, a similar certificate should be attached to the first pay bill of the relieving officer presented for payment. (*Vide* Article 103.)

Explanation for the difference in stock, if any, and action taken thereon should be furnished in these certificates.

9B. All books and periodicals received in an office will be dealt with as laid down in the Manual of General Circulars and Standing Orders (Page 9, paras 41 to 47) and entered in a register in Form 49B.

Every officer upon receiving charge of an office to which a library is attached must satisfy himself as to the state of the library. Unless he then reports that the books are out of order, it will be assumed that he received the library in good order and he will be held thenceforth personally responsible for any defect.

All books appearing in the register of books or catalogue of the library on the 30th June of every year should be counted and examined by the Heads of offices or institutions concerned or by one of their Gazetted Assistants. A certificate to this effect should be furnished by the Head of each Office, every year (*vide* Article 103.)"

(M. C. A. C, Vol. I, 2nd Edn. No. 46, dated 1st November 1927.)

Description of Document.	*Nature of charges drawn.*
3. Form 13. Travelling allowance bill.	Travelling allowance of officers and their establishments.
4. Form 23. Abstract contingent bill Form 24. Detailed contingent bill payable at Treasury.	Contingent charges including charges on account of supplies and Services.
*5. Form 26. Bill for refund of Revenue.	Refunds of items credited under Revenue to the parties from whom the amounts were originally received.

Salary Bill.

11. The rules for the preparation of the Salary bill are laid down in Article 58. The following points require attention :—

1. Officers entitled to fixed monthly travelling allowances or tentage should draw it along with their salaries, the actual amount claimable during the month to which the bill refers being entered in the place set apart for the purpose in the printed form, referred to above.

2. If, on account of absence on leave or transfer to some other appointment, any of these allowances be not claimable for the whole month or be admissible at different rates for different parts of the month, the broken periods for, and the rate at which it is drawn should be stated against the entry concerned.

3. Under Article 576, M. S. R., a permanent monthly travelling allowance cannot be drawn during absence on leave of any description or for joining time between appointments or any period for which travelling allowances of any other kind are drawn.

4. If an officer is entitled under the rules to exchange his permanent monthly travelling allowance for mileage, he should draw such allowance in full in the usual course on his monthly salary bill. From the amount of his travelling allowance bill for the month concerned, he should, however, deduct the amount of the permanent monthly travelling allowance for the day or days for which other travelling allowance is claimed.

5. Fixed monthly conveyance allowance or horse allowance should be drawn on the salary bill, the entry, if necessary, being added to the printed form in manuscript and a certificate to the effect that the conveyance required under the rules has been maintained being recorded in the bill.

Report of Transfer of Charge by Gazetted Officers.

12. This report is made in Form 12 (*vide* Article 62).

Establishment Pay Bill.

13. Particular attention should be paid to the following points in preparing monthly pay bills :—(*vide* also Article 73.)

1. *Column* 2. *Name of section and incumbent.*—Full details of names of incumbents and sections of the establishment should be given.

2. *Column* 3. *Name of post.*—The designation of each officer's appointment should be given.

3. *Columns* 4 *and* 5. *Pay, acting and leave allowance claimed (separately).*—The full amount due for the month to each person on account of pay, acting allowance or leave allowance whether drawn or not, should be entered in the respective column.

NOTE.—When salary is drawn for a portion of the month only, the rate at which it is drawn and the number of days for which it is claimed, should be stated against the name of the person in the body of the bill or in the remarks column.

4. *Column* 6. *Pay, acting or leave allowance held over for future payment.*—Any amount included in columns 4 and 5 which cannot be immediately disbursed should be shown in column 6 as held over for future payment. It may be subsequently drawn on a separate bill in which reference to the original bill in which the amount was so shown, should be quoted.

5. *Column* 7. *Fines.*—Nothing must appear in this column except *bona fide* fines.

6. *Column* 8. *Net charge for each section.*—The amount to be entered in this column is the sectional total of columns 4 and 5 *less* the sectional total of columns 6 and 7.

7. When an officer is on leave or on deputation or under suspension, the name of the officer acting for him should be entered immediately below his name.

8. The salaries of persons included in each section should be marked off by a red ink line and the totals of money columns struck in red ink below the line. The total of all the sectional totals will form the gross total of the bill. From this total the amount of undisbursed pay of previous months refunded by short drawal should be deducted and the balance will represent the total amount payable on the bill.

9. The total amount of Insurance premia, subscriptions to the State Provident Fund, recoveries on account of house-building advances, etc., and recoveries, if any, ordered by the Comptroller or other officer should be deducted from the total amount payable on the bill shown in column 7. Separate schedules giving the detailed items of the several deductions should be attached to the bill.

10. In the case of a recovery ordered by the Comptroller it is enough if a foot note is made in the bill stating in detail on what account the deduction is made and the number and date of the communication.

11. Drawers of bills of establishments should affix the following certificate in the bill.

I also certify that no appointment has been made otherwise than under the provisions contained in *G. O. No.* 1270-1320—*E. A. G.* 317, *dated 7th November* 1918 & *G.* 1227-87—*G.M.* 97-22-1, *dated* 19*th January* 1923.

Absentee Statement.

14. In preparing this statement which should be attached to the Establishment bill (*vide* Article 75) the following instructions should be noted :—

1. When an officer is absent from any cause, such as, deputation, suspension or leave, or without leave, the particulars of the absence and the arrangements made in consequence should be shown under the appropriate heads in the absentee statement. When the officer is on other duty or deputation, the nature of the duty or deputation with the number and date of the Government Order sanctioning the deputation, should be specified. If the absence extends over a period of

more than one month, the particulars thereof and of the arrangements made in consequence should be repeated in the statement for each month. When an extension of leave is granted, the fact should be stated in the column for remarks.

2. The entry in column 5 should be one of the following :—

Furlough on full average salary	Art. 209 A.,	M. S. R.
Furlough (ordinary)	198	,,
Privilege Leave	172 or 185	,,
Leave without Allowances	202	,,
Temporary transfer ..	61	,,
Privilege leave combined with any other leave (in which case state when privilege leave ends)	150	,,
Deputation (to a special temporary appointment) ..	53	,,
Suspension	121	,,

3. In columns 8 and 9, it should be stated whether the departure or return occurred A.M. or P.M. on the date mentioned.

4. When an officer is absent on special temporary duty or temporary transfer, columns 1 to 9 and 11 to 14 of the absentee statement will be filled in, and the word " Deputation " or " Transfer " entered in column 5 with a note in the column of remarks, of the particular appointment held.

5. If an officer is suspended, all the columns 1 to 16 should be filled in, and the word " suspension " entered in column 5, while in the last statement in which the suspended officer's name appears, it should be noted in the column for remarks whether or not the period of suspension counts for pension, and the order reinstating the officer should be submitted with the bill.

6. Each chain of arrangement consequent on each absence should be separated from others by a line ruled across the absentee statement after the name of the last acting officer.

7. When, by reason of an absentee not drawing any part of the pay of his substantive appointment, a substitute is appointed on full pay, the words " *sub pro tem* "should be written in the column for remarks.

8. If an officer is absent on casual or compensation leave, he does not forfeit any part of his pay for the period of his absence, and he should not be reckoned as on leave. His name should not be included in the absentee statement, nor his absence noted in his service book.

9. In entering the names of officers in columns 1 and 11, the substantive appointments held by them should also be noted. In any case in which an officer holds no such appointment, the words " only acting or temporary " should be entered below his name.

10. When any officer is granted leave who during the period of duty, immediately preceding the leave, which is taken into account for the calculation of leave granted to him served under a Local Fund or foreign employer, separate report should be made in the following form :—

A. B. (absent on furlough) has, during his service, immediately preceding the date on which he availed himself of furlough which is taken into account for the calculation of leave granted to him, been employed —

1. In an office paid from the State Revenues from the ....to the ....during which he drew an aggregate salary of Rs.................

2. In an office paid from a Local Fund from the...............to the ....during which he drew an aggregate salary of Rs.......

A. B.'s allowances during the Furlough are to be charged to—
State Revenues .. .. Rs. a month.
Local Fund .. .. ,, ,,

A. C. (absent on Privilege leave) has during a period of duty without interruption (immediately preceding the date on which he availed himself of the leave) eleven times as long as the leave, been employed—

1. In an office paid from State Revenues from the ....to the ....during which he drew an aggregate salary of Rs...........
2. In an office paid from a Local Fund from the......to the.............. during which he drew an aggregate salary of Rs.................... ..

A. C.'s allowances during the privilege leave are to be charged to—
State Revenues .. Rs. a month
Local Fund .. ,, ,,

11. A certificate that no other kind of leave is by rule admissible to the officers who have been granted Extraordinary Leave without allowances, should be attached to the absentee statement.

Last Pay Certificate

15. The head of an office should give a last pay certificate (*vide* Article 49). in Form 7 to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. This certificate should be given even when a subordinate is transferred from one establishment to another under the same officer. The certificate should state that the officer has received pay up to (date) inclusive, and that from that date he ceased to draw pay, on account of, etc. It should also state the amount, if any, recoverable from the officer on account of Life Insurance, Provident Fund, etc., and under an attachment of salary by a Court of Law, the attachment order being passed on to the head of the office to which the officer is transferred.

NOTE.—When the head of an office is himself a non-gazetted officer he should not sign his own last pay certificate but should obtain one from the relieving officer.

Increment Certificate.

16. This certificate, to be appended to the first bill in which a periodical increment is drawn for any officer, should be prepared in Form 18, in accordance with the instructions contained in Article 78.

Deductions from Bills.

17. (*a*) A register should be maintained in every office for noting the deductions on account of each fund.

1. House-building advances.
2. Loan scholarships and other Educational advances.
3. Motor Car Advances.

(*b*) A proper record of personal advances (noted in the margin) drawn and repaid by non-gazetted officers

4. Advances under Article 165.
6. Miscellaneous Advances such as value of sites due.

should be kept in all offices in a register in the following form :—

Register of.................... Advances.
Case No.................................
Designation of Appointment..............
No. and date of Government or other Order sanctioning the advance..........................
Amount of advance taken..................
No. of instalments.......................
Amount of each instalment................
Date from which recovery begins..........

PARTICULARS OF RECOVERY.

Reference to credit.

Month from the bill for which, amount is short drawn	Date of credit in cash book, if recovered in cash	Amount recovered	Remarks such as explanation for non-recovery in particular months, reference to communication with which extract was sent on transfer of officer, reference to communication with which acknowledgment for outstanding balance at close of each official year was received and returned to Comptroller.

NOTE.—(1) A separate register for each kind of advance is not necessary but a separate sheet may be allotted in the register for each individual who has drawn any advance

(2) Whenever an official is transferred to another office, an extract from the register relating to his advance account should be sent to the new office along with the last pay certificate.

(*c*) Detailed statements of such deductions in the prescribed form, should also accompany each bill. As regards deductions on account of advances, the statement should contain the following particulars:—(*vide* Form 34.)

1. Month of original advance.
2. Treasury and Office where the advance was drawn and disbursed.
3. Amount of advance.
4. Amount recovered up to the end of previous month.
5. Amount recovered in the current month.
6. Number of Instalment.
7. Balance recoverable.

(*d*) In departments in which salaries are drawn by cheques on treasuries, a separate cheque will be drawn for the above deductions and sent to the treasury for transfer credit. The detailed statements referred to above should accompany each such cheque.

Travelling Allowance Bills.

18. The rules of procedure regarding the preparation of Travelling Allowance bills are given in Chapter XXXVII, Mysore Service Regulations and in Articles 64 and 88 of this Code. To facilitate audit and minimise correspondence, attention is invited to the following points :—

1. The hours at which a journey began and ended should always be noted. Daily allowance for absence from headquarters on two consecutive days should not be drawn without noting the hours of departure from and arrival at headquarters.
2. A certificate should always be inserted in the case of a non-gazetted ministerial officer or a menial making a road journey which does not exceed twenty miles to the effect that he was ordered to travel by public or hired conveyance.
3. Whenever mileage is claimed for a journey which can be performed by rail, or partly by rail and partly by road, the claims should be accompanied by an explanation duly accepted by the controlling or countersigning officer that the road journey was made in the interests of public service for purposes of inspection or for other causes which should be clearly stated. This concession is ordinarily to be granted for the forward journey only. If mileage is preferred for the return journey also, the necessity should be fully detailed.
4. Claims on account of Travelling Allowance of officers summoned to give evidence must be supported by certificates from Courts in the prescribed form as specified in Article 625, Mysore Service Regulations.
5. Such of the printed certificates in the bill as are not necessary should be scored through, and those retained should each be attested with the initials of the drawer of the bill.
6. Purpose of journey should be specifically stated.
7. Number of miles travelled by road whether independently or in continuation of railway journey should always be entered in column 8 of the bill.
8. Travelling allowance should not be claimed for journeys within a radius of five miles from headquarters, nor can this distance be added on to a journey beyond it performed the same day.
9. Mileage should not be drawn for Gazetted officers and Non-gazetted Executive Establishments for marches of not more than twenty miles.
10. When mileage is claimed for menials, the reason for not providing them with seats in carts engaged at Government cost should be given.
11. When officials are transferred, the period of transfer to the new place should invariably be stated and the pay drawn by them before and after the transfer specified. It should also be clearly noted whether the transfer is in the interests of public service or otherwise. In case of reversions the cause of such reversion should be specified.
12. Fractions of a mile in the total of a complete journey performed by a person should be omitted and not added on to the fraction of a mile due to another complete journey in the same month.

13. Halts for more than ten days made at a place should always be supported by the sanction of the Heads of Departments specified in Appendix R of the Mysore Service Regulations.

14. Claims for mileage for distances of 50 miles or less in respect of road marches of over 50 miles should not be preferred on the ground that sanction of Government is necessary for the latter. The claim should be preferred only after sanction is obtained.

15. When the first item in a travelling allowance bill is a halt, the date of commencement of halt should invariably be stated.

Acquittance Roll

19. The acquittance roll (*vide* Article 82). is a record of salaries and allowances disbursed to the establishment and of the receipts taken from the payees in acknowledgment. It should be drawn after approval of the Pay and Travelling Allowance bills by the head of the office.

In cases in which officials cannot themselves take payment at the office, stamped and signed receipts should be separately obtained from them, the signature of the agents being obtained on the letters of authority granted by the former.

This register should be examined every month by the head of the office or other officer, deputed by him for the purpose, who should satisfy himself that proper receipts have been taken for all sums disbursed and that the amounts of cashed bills and payments have been posted in the cash book.

Permanent Advance.

20. Each officer, incurring petty expenses which require to be paid at once, before money can be obtained from the treasury on a contingent bill, is allowed a permanent advance (*vide* Article 102). The officer, who has obtained a permanent advance, should attach to his salary bill for July of each year payable in August, a short acknowledgment in Form 19, that the amount is due from and is to be accounted for by himself (*vide* Article 103).

Order Book.

21. Every office will maintain an order book for contingent charges in which proposals for purchasing articles and orders passed thereon will be recorded.

Contingent Register.

22. Every item paid from the permanent advance, no matter on what account, must be entered at once in the contingent register prescribed in Article 104 in its proper column.

Abstract and Detailed Contingent Bills.

23. The instructions regarding the preparation of Abstract and Detailed contingent bills are given in Articles 107 and 115.

Refund Bill.

24. The Refund bill is prepared in accordance with the rules laid down in Articles 124 and 125.

Annual Return of Establishment.

25. This return has to be prepared in Form 14 and transmitted to Comptroller not later than 15th August through the Head of the Department or other officer specified in Appendix VI, in accordance with the instructions contained in Articles 69 and 70. The omissions and inaccuracies noted below are of common occurrence and should be avoided :—

1. Dates of birth not shown, or found to disagree with those shown in the previous year's return without Government sanction or the sanction of other competent authority to the alteration being furnished.
2. Dates of appointment to present pay and post not shown or incorrectly entered.
3. Name of office from which an employee was transferred not stated, and in the case of a new employee, reference to the establishment pay bill with which his health certificate was forwarded not given.
4. Order creating the post or sanctioning the allowance not stated or incorrectly quoted.
5. Permanent appointments of acting incumbents not noted.
6. Certificate of comparison of the return with service book omitted.
7. Detailed statement of new names not furnished.
8. Separate returns for Local Fund Establishments not sent.

Service Books

26. The maintenance of service books (*vide* Article 85). in each office will be entrusted to a clerk who should be held responsible for their correctness and completeness. He should note in each service book every change in the order of its occurrence and after the entry has been duly verified by reference to departmental orders, pay bills, absentee statements or other official documents, he should have it attested by the head of the office who should see that :—

(*a*) the date of birth by the Christian era is recorded ;

(*b*) the dates of commencement and termination of service in an appointment with the rate of pay are correctly noted ;

(*c*) suspension, degradation, dismissal, or removal from service on account of misconduct or inefficiency, is duly noted with a brief note of explanation (Article 454, M. S. R.).

(*d*) all incidents in service such as promotion, transfer, degradation, etc., are duly entered ;

(*e*) the deputation of an officer to temporary appointment, if any, under Art. 254, M. S. R., is duly noted in the proper column :

(*f*) all erasures or interpolations are duly initialed by the head of the office ; and

(*g*) the necessary signatures of the several officers are obtained in the proper column.

1. When an officer is transferred, whether permanently or temporarily, from one office to another, the necessary entry showing the nature and reason of the transfer should be made in his service book in the office from which the officer is transferred and the book after being attested by the head of that office should be transmitted to the head of the office to which the officer has been transferred.

2. Leave of all kinds (except casual and compensation leave) should be recorded in detail by the official entrusted with the preparation of the pay bill of the establishment and the entries verified and attested by the head of the office.

27. (*a*) Every official newly appointed to Government service whether permanently or temporarily, should produce satisfactory evidence of date of birth to the appointing officer or the head of the office as the case may be, before his first monthly pay is disbursed to him.

NOTE.—1. In the case of Gazetted officers, this evidence should be furnished to the Comptroller.

NOTE.—2. This rule is relaxed in the case of those employed temporarily in vacancies of not more than four months' duration (*G. O. No. Fl* 3241-300 *G. F.* 114-25-2, *dated 9th December* 1925).

(*b*) In claiming the pay of a new employee for the first month the drawing officer should certify that he has received satisfactory evidence of age from the official and has entered the same in the service register along with other particulars.

(*c*) Once the date of birth has been accepted and recorded in the service register, it should form conclusive evidence of the same in respect of all future Government transactions. The entry in the service register should be full and it should indicate on what evidence the date of birth is accepted by the appointing officer or the head of the office. The following shall be considered as satisfactory proof of age :—

1. An authenticated extract from the birth register or the baptismal register.
2. Original copy of the horoscope, or correspondence at the time of birth supported by a declaration before the head of the office : or
3. An affidavit of the parent of the applicant or a close relative who has knowledge of the approximate date of birth of the applicant signed before an officer who is competent to administer oath. (*G. O. No. Fl.* 2263-302—*G. F.* 53-21-2, *dated 13th October* 1921.)

NOTE.—Entrants into Government service should be warned that exact dates of birth should be given at the time of entry into service and that any false statement detected afterwards will render them liable to summary dismissal. (*G. O. No. Fl.* 3142-91—*G. F.* 127-15-1, *dated 7th January* 1916.)

(*d*) The date of birth can be altered, except in the case of clerical error, only under the orders of Government. The Heads of Departments referred to in Appendix XXII A are authorised to sanction alterations of dates of birth of non-gazetted officers who joined service prior to October 1921. The grounds on which the alteration is sanctioned should be fully set forth in the orders authorising the change for the information of the State Life Insurance office and should also be recorded in the Service Register. The entry in the service register should be attested by the Head of the Department or by a responsible officer authorised by him. (*G. O. No. Fl.* 4629-78—*G. F.* 86-22-1, *dated 7th April* 1923.)

Agreements of Service.

28. In the case of Government officers who have executed agreements of service or who have entered service on special conditions, a register in the following form should be maintained in the Audit Office, the Secretariat and the office of the head of the department concerned.

Serial No.	Name and designation of officer	Date and purport of agreement for special conditions	Number and date of Government order sanctioning the appointment	Remarks

1. The original agreements should be sent to the State Huzur Treasury for safe custody and copies thereof kept in the aforesaid three offices, together with a complete file of the orders relating to each case.

2. A similar record should be maintained about holders of State scholarships who have entered into agreement with Government. (*G. O. No. G.* 15883-922—*G. M.* 523-15-1, *dated 22nd May* 1917.)

Proposition Statement.

29. This statement to be submitted to Government in cases of revision of establishments, is prepared in Form 15 (*vide* Article 71).

Budget

30. For the preparation of the Budget estimates in departmental offices, *vide* Articles 194 to 199.

Re-appropriation Statement.

31. Proposals for incurring expenditure which cannot be met from the grants made in the Budget estimates, should be accompanied by a re-appropriation statement in Form 36, showing how the expenditure is proposed to be met (*vide* Article 202).

Application for and Grant of Leave.

32. (*a*) *Gazetted Officers.*—Applications in the prescribed printed form should be forwarded to Government by Heads of Departments through the Audit Office which will submit it to Government with the necessary certificate regarding the title to the leave applied for.

Whenever the Heads of Departments themselves are competent to sanction the leave, a certificate should be obtained from the Audit Office as regards the admissibility of the leave and then the leave sanctioned.

Such grant of leave should invariably be communicated in the form of a notification and published in the Gazette and a copy thereof sent also to the Comptroller for his information. (*G. O. No. Fl.* 5555-76—*G. F.* 170-20-5, *dated* 8*th March* 1921.)

(*b*) *Non-gazetted Officers.*—Applications of these officers should also be drawn up in the prescribed form and submitted to the authority competent to sanction the leave.

NOTE.—These rules apply to leave other than casual or compensation leave.

(*c*) The procedure relating to leave is given in Part X, Mysore Service Regulations, which should be referred to for further details.

Pension Applications.

33. Applications for pension should be submitted in Form 50 and the instructions given below should be attended to in preparing and submitting them.

1. The head of an office before despatching an application for pension or gratuity to the Comptroller should satisfy himself that the application has been prepared in conformity with the instructions given below. These directions will not in any way render a study of the Regulations unnecessary but only serve as a convenient and helpful index to some of the most important rules contained in them. (Articles 487, 492 and 494, M. S. R.)

2. Details against items 1, 2, 3, 4, and 14 of Form 50, and items 1, 4, 8, and 14 of the form published under Article 403, Mysore Service Regulations, should invariably be entered in block capitals.

3. The head of the office who submits a pension application should in the case of a literate pensioner take two spare copies of the applicant's signature and forward them to the Comptroller with the pension papers. One of these should be retained in the Comptroller's office for purposes of audit and the other pasted on the disbursing officer's half of the Pension Payment Order for comparison with

the signatures on receipts presented by pensioners. (*G. O. No. Fl.* 3638-88—*S. A.* 68-24-1, *dated* 30*th December* 1924).

4. Applications for Pension or Gratuity should always be regarded as urgent and not be treated as papers to be dealt with in the ordinary course. The head of an office cannot refuse to submit the application of a retired officer, even though *prima facie* no retiring allowance is admissible to him under the rules. Government reserves to itself the right to grant or reject applications for pensions.

5. Officers who have retired from the service should be required to furnish information to the head of the office in which they served immediately prior to retirement regarding their place of residence, in case it should be necessary to obtain further information from them.

6. Affidavit or evidence of contemporary employees should be admitted for such periods of service of non-gazetted officers as are not verifiable from records, and should state whether the applicant was in permanent employ, and whether there were any breaks in the service, or any leave granted.

7. Age as given in service book, if subsequently amended, should be supported by an order of Government or other competent authority approving the alteration. When the precise date of birth is not known, 1st July of the year of birth, should be assumed as the date of birth. The age at which an officer may be required to retire on account of incapacity to continue in service is, in the case of officers in superior service, fifty-five years, and inferior, sixty years. Any difference in age between that shown in the pension application and that recorded in the annual schedule of establishment, must be fully explained.

8. A memorandum of average emoluments should be appended to the application, calculated with reference to Articles 344 and 345, M. S. R. When pension is partly debitable to Local, Municipal or Palace Funds, the memorandum should take the form of history of services, entering the respective fund, as the case may be, under column, 'establishment.'

9. As regards character and conduct, the entry should state merely whether it was good, bad, fair, or indifferent without remarks which should be made only when absolutely necessary to a right understanding of the case.

10. In the case of compensation pension, the application should state why employment was not found elsewhere, and what the amount of savings effected, is.

11. Delay in submission of application beyond a month should be explained.

12. Application for *Extraordinary Pension* must be accompanied by a report of the *formal inquest* required under Article 402, M. S. R., of having taken evidence of the circumstances under which the injury was received, or life lost, the relationship and the pecuniary circumstances of the claimants. Cases of Policemen who die of plague must prove that the duties of the deceased persons were such as to have forced them into a position entailing imminent risk of infection.

13. Inferior servants having sufficient superior service for pension, are entitled to gratuity for inferior service though retired at fifty-five years of age. When superior service is added to inferior service for combined pension, they are not entitled to gratuity for the former, but they are however entitled to separate gratuity for superior service in addition to gratuity for inferior service. The applicants must be given the option of electing either and the fact of the choice noted in the application.

14. The history of services should contain the dates, months and years of the various appointments, promotions and cessations. For the purpose of adding together broken periods, a month is reckoned as thirty days. When applicant is acting, his substantive appointment should be entered and the several rates of acting allowances shown separately from pay. All periods not reckoned as service should be distinguished and reasons for their exclusion given in the remarks

column. For gazetted officers, the details given in the history of services of gazetted officers will be copied.

15. A few conspicuous marks, at least four, if possible, should be specified to serve as marks of identification. The applicant's finger-prints should be taken on the application, and on a form of Pension Payment Order in the case of non-gazetted officers in the manner laid down in *G. O. No.* 6667-706—*R. F.* 18-99, *dated* 21*st March* 1900.

16. In the case of leave irregularly granted, the name of the officer responsible and the amount of allowances overdrawn, should be stated. All kinds of leave except casual and compensation leave should be entered in detail in service book. Inferior servants can count periods of duly sanctioned leave, but the following particulars should be furnished in a separate memorandum when leave without allowances is treated as qualifying :— (*i*) extent to which it could have been granted with allowances ; (*ii*) how much of it was actually availed of ; and (*iii*) the leave taken without allowances.

17. Last pay certificate should invariably accompany the application for pension but not for gratuity (Article 490, M. S. R.).

18. Medical certificate if granted after applicant has ceased to do duty, should be supported by an explanation for the delay. In case of retention of the applicant in service after grant of the certificate, the reason for doing so should be stated. The medical certificate which should invariably accompany the application, should give the particulars required under Article 308 (*b*), (*c*), M. S. R. in respect of applicants *under fifty-five years of age* and the explanation of the head of office should be given in column 5 on the third page of the pension application. The certificate should be granted only by a Medical Officer not below the rank of an Assistant Surgeon. (*Vide* Article 307, M. S. R.).

19. When initials or name of applicant are incorrectly given in the various records consulted, the fact should be mentioned in forwarding the application.

20. Applications on behalf of Policemen should state that the special precautions directed in Articles 311-313, M. S. R., have been taken.

21. The head of office should state the cause of resignation of service when it involves a break in service, and should also state (*i*) whether he is in favour of condonation of such break, and (*ii*) if he is, whether with or without a reduction of the pension or gratuity, other wise admissible.

22. Date of retirement should correspond with service book, application and last pay certificate. If the retirement was voluntary the fact should be stated in column 5 on the third page of the application.

23. An officer fifty-five years of age need not necessarily be recommended for superannuation pension if entitled to retiring or invalid pension.

24. If an applicant for pension or gratuity was dead at the time of submission of his pension application, or, if he be insane and incapable of managing his affairs himself, the fact should be stated on the third page of the application.

25. In the case of officers compelled to retire on superannuation pension, the number and date of the Government Order or the order of any other competent authority should be quoted in column 5 on the third page of the application ; if optional, the fact should be stated (Article 492, M. S. R.).

26. Cause of termination of service in each appointment should be entered in service book and attested. In the case of service rendered in an acting appointment, if the service counts, whether appointment was fully vacant, or whether another counted service during the period, and how original vacancy occurred, if the applicant came in a chain of arrangement, should be stated. As regards service in temporary appointment, whether the applicant retained a right to revert to substantive appointment or not, should be mentioned and a copy of the departmental order furnished.

27. Foreign service should in every case be supported by the Government order sanctioning the transfer.

28. Reason for omission of signature of the head of office or that of the applicant in any case should be stated and it should be seen whether the service book is posted to date of retirement.

29. When the order of suspension or dismissal does not contain full particulars, a brief statement thereof should be appended. If the order itself is not forthcoming, summary of available evidence should be sent with the application.

30. Transfer from qualifying to non-qualifying service under Government should be supported by a copy of the authority stating whether transfer was voluntary or made under competent authority.

31. In the column " how verified " in the history of services, the class of records with which the services were verified should be noted against the entries, such as pay bills and acquittance rolls. When the fact of service in another office is not satisfactorily attested in the service book, a duly certified abstract from the head of that office should accompany the application.

32. Vernacular entries and files relating to a case should be translated in English and the translation sent with the original.

INDEX.

This index deals only with the rules in the several chapters of this Volume and does not cover the Appendices or the Forms. It has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.

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Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of pester

NOTE OF POSTING OF CORRECTIONS—*contd.*

Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of poster

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	Article affected
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Serial number of correction	
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Article affected	
Date of receipt	
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Date of correction	
Article affected	
Date of receipt	
Date of posting	
Initials of poster	

NOTE OF POSTING OF CORRECTIONS—*contd.*

Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of poster

NOTE OF POSTING OF CORRECTIONS—*concld.*

Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of poster

MONO—W D 873—GPB—3,000—4-10-26.

1) Authorises the Treasurer to receive subscriptions on behalf of the Discharged Prisoners Aid Society & remit them to the nearest Bank of Mysore under certain conditions. No L. 1768-78/ G.F. 41-28-29 21.8.28.

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE

MYSORE CIVIL ACCOUNT CODE

VOLUME I

APPENDIX III

GENERAL RULES, PRINCIPLES AND DETAILS OF CLASSIFICATION IN THE PUBLIC ACCOUNTS

ISSUED BY THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

BANGALORE:
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GENERAL RULES, PRINCIPLES AND DETAILS OF CLASSIFICATION IN THE PUBLIC ACCOUNTS.

(APPENDIX III TO MYSORE CIVIL ACCOUNT CODE, VOL. I.)

◆

CHAPTER I.—GENERAL RULES AND PRINCIPLES OF CLASSIFICATION.

Accounts Classification.

Broadly speaking, the transactions in the Public Account fall under three groups :—(1) Revenue (2) Expenditure (Service head) and (3) Debt. Groups 1 and 2 represent receipts and payments on account of Revenue and Expenditure of Government. Group 3 represents receipts and payments in respect of which Government become liable to repay the moneys received or have a claim to recover the amount paid.

2. Each of these groups is further divided for purposes of accounts. In the case of Revenue and Expenditure heads, the main unit of classification is known as the Major head, which is divided into Minor heads, each of which has a number of subordinate heads, generally known as Detailed heads.

3. The detailed classification of Account heads used in the Public Account is given in Chapter 2, in three parts. (Part I—Revenue heads, Part II—Expenditure heads and Part III—Debt heads—both receipts and disbursements.)

4. (*a*) In part II, only the Major, Minor and Sub-heads (under some minor heads) of account are given. The charges under each minor or sub-head are generally classified under the following detailed heads :—

1. Salaries.
2. Establishments.
3. Travelling Allowance.
4. Contingencies.
5. Supplies and Services. (Special charges.)

(*b*) The exact significance of the above expressions is given below :—

(1) *Salaries.*— This division is intended for salaries (including the personal allowances) of Gazetted officers.

House-rent allowances, local allowance, special charge allowance, and other allowances given for special duties or for a special purpose are shown under this division or "Establishments," according as they pertain to the one or the other.

(2) *Establishments.*—The distinction between "Salaries" and "Establishments" is mainly that between the Gazetted and Non-gazetted officers.

(3) *Travelling Allowance.*—This head includes permanent travelling allowances, horse allowance and conveyance allowances. Provision is made under it separately for officers and establishments. Fixed Travelling allowance is also shown separately under the head.

(4) *Contingencies.*—The term "Contingencies" means only the petty expenditure incidental to the carrying on of business and includes the following items amongst others. Such expenditure is of much the same kind whatever the department be to which the officer incurring them belongs :—

Rents, rates and taxes.
Purchase of furniture.
Do books.
Repairs to furniture.
Clothing to peons, etc.
Carriage of tents and records.
Hot-weather establishments.
Postage charges.
Miscellaneous office expenses.

(5) *Supplies and Services.*—This division "Supplies and Services" is intended for record of charges which, not being 'Salaries', 'Establishments' or 'Travelling Allowance' are not also "Contingent charges" as defined above, but some expenditure peculiar to the department incurring them and are special in themselves, *i.e.*, charges which are not merely incidental but represent the main and proper activities of the department, for example, rewards to informers, books for a public library, exhibits for a Museum, etc.

5. Uniformity in nomenclature and in arrangement of heads is essential. Frequent changes in classification are inconvenient and undesirable. No new head should be opened without the sanction of the Comptroller.

General Principles of Classification.

6. The classification in the public account has closer reference to the department in which the revenue or expenditure occurs, than to the object of the revenue or expenditure or the grounds upon which it is sanctioned.

NOTE.—Thus, when Deputy Commissioners keep rain gauges and report rainfall, the expenditure is classified as Deputy Commissioners' contingent expenditure under "Land Revenue" and not under "Meteorological Department." Expenditure on public Works by the Public Works Department has to be charged in the accounts of that department and may not be passed on for charge in the Civil Department against the department benefitted by the expenditure.

7. Payments for cost of land taken up under a declaration issued by the Public Works Department will be met out of the budget grant of that department and debited in the civil accounts as charges adjustable by the Public Works Department. But if the land be for any Local Fund, the compensation payable for it will be charged to the fund, or if it be for any purposes other than public works, the cost will be charged to the department for which the land is taken up.

8. The classification of the sale proceeds of Government

land and buildings is regulated in accordance with the schedule given below :—

Sale proceeds of land, etc.	Head to which creditable
(*a*) When the cost of the land was originally debited to a Commercial Department for which regular Capital and Revenue Accounts are kept.	The Capital or Revenue Account of the project, as the case may be.
(*b*) When the cost of the land was originally debited to a Revenue or Public service department, such as Forest, Excise, Police, under departmental regulations.	The Departmental or the Revenue head concerned.
(*c*) When the cost was not so debited :—	
(i) The rights of Government in agricultural land.	I. Land Revenue.
(ii) All other items.	XIII. Miscellaneous.

Sale proceeds of buildings (including the actual area occupied by or auxiliary to a building	Head to which creditable
(*a*) When the cost of the building was originally debited to a Commercial Department for which regular Capital and Revenue Accounts are kept.	The Capital or Revenue Account of the project, as the case may be.
(*b*) When the sale is of buildings, the cost of which was originally debited to a Revenue Department, such as Excise or Forest, under departmental regulations.	The Departmental or the Revenue head concerned.
(*c*) In all other cases :—	
(i) If sold in the Public Works Department.	XIX. Civil Works.
(ii) If sold by Civil Agency.	XIII. Miscellaneous-Sale of lands and houses.
(iii) If the building belongs to Military Works.	XXIII. Army, 4. Military Works.

CHAPTER II.—DETAILED CLASSIFICATION OF ACCOUNT HEADS USED IN THE PUBLIC ACCOUNTS.

PART I.

Major, Minor and Detailed Heads of Account of Receipts (Revenue Heads).

NOTE.—*Heads marked with an asterisk do not Appear in the Treasury Accounts but are intended for use in the Account Office.*

A. Principal Heads of Revenue.

I—LAND REVENUE.

1. Assessment on Lands.[1]
2. Quit-rent of Minor Inam Villages Including Kayamgutta.[2]
3. Miscellaneous :—
   - (*a*) Rent on toddy trees.[3]
   - (*b*) Fees for Revenue Survey Records.[4]
   - (*c*) Salt Receipts.[4 (A)]

---

[1] Includes the following :—Assessment on dry, wet, and garden land, coffee, cardamom, cinchona, and rubber Plantation and assessment on Shanbhogs' Inams. Recoveries on account of revenue remitted in a former year should be taken to the head to which they would have been credited if realised on the due date. The capitalised value of assessment payable by a Local Body or company or by any department of Government under the rules of the Land Acquisition Regulation will be credited to this head.

NOTE.—Proceeds of sale of Government land sold for arrears of revenue should be credited to this head to the extent of Government dues and the excess, if any, to (3 (*d*) Miscellaneous).

[2] Quit-rent on minor Inams, Jodi in Inam villages and gutta on kayamgutta villages.

[3] Rent on toddy yielding trees levied under G. O. No. 10332-92—Ex. 9-99-00, dated 28th June 1901 will be credited in the treasury accounts to the head " Rent on toddy trees " under the respective revenue heads, according to the department to which the trees belong. Similarly all rents on toddy trees recovered by civil officers on account of the Public Works department will be credited to the head " XIX Civil Works.—9. Miscellaneous."

[4] Value of survey maps and copying fees for copies of survey records (Village map, Faisal patrik, the Akarband, etc).

[4 (A)] Tax on salt pans, for manufacturing earth salt, proceeds of sale of confiscated salt and of abandoned salt.

(*d*) Miscellaneous.[5]

*4. *Deduct*—(i) Refunds.[6]

(ii) Malnad Land Inam Payments.[7]

(iii) Commission payable to Inamdars for collecting water rate from Kadim Tenants.[8]

II. FOREST.

1. Sandal oil :—

(1) Gross Receipts.[9]

*(2) *Deduct.*—Working expenses.[10]

*(3) Depreciation.

*(4) Charges for extraction of sandalwood.[11]

*(5) Charges for prevention of sandalwood smuggling.[12]

*(6) Charges for purchase of private wood.

*2. Timber and other produce removed by Government agency.[13]

(*a*) Timber.

(*b*) Firewood and charcoal.

---

[5] Includes sale proceeds of Government lands including building sites and the value of Government land given in exchange for that acquired on behalf of a Local body or company, the sale of right of occupancy, amarai, hulbanni, amount left out in last year's Jamabandi, collection on account of unclaimed inams, fines on account of unauthorised cultivation or appropriation of land, water rate on dry lands converted into wet, etc., tax on lime-stone kilns, sale of kuranga stones, assessment derived from tank bed cultivation, pasture lands, fish contract, notice fees. Isthihar fees, Jaftir fees, and other items, receipts from quarries and other mineral products in forests and lands not under the management of the Forest Department. Royalty recovered in the Public Works Department from contractors on stones removed from Government quarries is credited to this head in the Divisional Accounts.

[6] Deductions from receipts of all kinds including refunds and assignment of revenue under all heads are made in the Account Office. The Treasury should not make any entries under these heads ; such heads are marked with an asterisk

[7] These are money grants sanctioned by Government in lieu of resumed Inam lands. (*Vide* Article 138.)

[8] Commission allowed to Inamdars on the amount of water rate collected from tenants of Inam villages having permanent occupancy rights therein, but using water for their lands from a Government work of irrigation.

[9] Receipts of the Sandal oil factories (sale proceeds of sandal oil, sandalwood powder and stores and miscellaneous receipts such as fines) appear under this head.

[10] Represents revenue expenditure incurred by the Sandal oil factories.

[11] Represents expenditure incurred by the Forest Department and charged to these heads in the Account Current of the District Forest Officers.

[12] Represents Establishment and other charges incurred by the Forest and Police Departments.

[13] These detailed heads are intended to exhibit the income on account of timber, sandalwood, firewood, bamboos and other description of forest produce removed either by Government Agency or Private Agency.

(*c*) Bamboos.
(*d*) Grass and other Minor Produce.
(*e*) Realisation from sale of Sandalwood to private persons.

*3. Timber and other produce removed by Private Agency.[13]
(*a*) Timber.
(*b*) Firewood and charcoal.
(*c*) Bamboos.
(*d*) Grazing and Fodder Grass.
(*e*) Other Minor Produce.

*4. Miscellaneous.
(*a*) Fines and Forfeitures.[14]
(*b*) Rent on Toddy trees.
(*c*) Miscellaneous.[15]

*5. *Deduct.*—Refunds.[16]

III. EXCISE.

1. Arrack.—
(*a*) Duty.[17]
(*b*) Shop Rent.
*(*c*) Gain on manufacture of Arrack.[18]

2. Toddy.—
(1) Government—
(*a*) Shop Rent.[19]
(*b*) Tree-Tax.[20]
(*c*) Tree Rent.

---

[14] Fines under the Forest Law should, on realisation be credited to the head "Courts of Law" when realised by the Judicial officers and to Forest Revenue when realised by the Forest department. Sale proceeds of confiscated property should be credited to Forest revenue by whatever agency realised.

All sums realised by way of compensation for damage done to a forest should be classified as the revenue of the forest damaged, under the respective minor heads, since such a receipt is not a fine but the recovery of the cost of specific damage done, and should be treated accordingly.

[15] This head will include all revenue that cannot be classified under the above heads.

[16] Refunds of Forest Revenue should be charged to this head as a deduct entry. Refunds are made by cheques by District Forest Officers and the debits to the head appear in the Account Current of the Forest Department.

[17] Duty on liquors (proof and overproof) and special liquors, appears under this head.

NOTE.—Registration and surcharge fees on arrack shops are credited to the funds of the respective Municipalities in the Treasury Accounts.

[18] Price of arrack and special liquors, ganja and opium sold, will be credited to the debt heads "cost price of arrack" "cost price of ganja" and "cost price of opium" by the treasuries and adjustment of the profit to the revenue heads made in the Account Office.

[19] Represents shop rent of Date, Toddy and Bagani shops.

[20] Represents tree tax on Date, Toddy and Bagani trees.

(2) Inam—Shop rent
(3) His Majesty's Territories—Tree Tax.[21]

3. Ganja and Majum.—
   (*a*) Duty.
   (*b*) Shop Rent.
   *(*c*) Gain on sale of Ganja.[18]

4. (*a*) Opium—License Fees.
   *(*b*) Gain on sale of opium.[18]

5. Other Receipts.—
   (*a*) Special Liquors—License Fees.
   (*b*) Foreign Liquors—License and other fees.
   (*c*) Beer—(1) Duty.
   (2) License Fees.
   (*d*) Akkibhoja—License Fees.
   (*e*) Fines, Confiscations and Miscellaneous.[22]

*6. *Deduct*—Refunds and Assignments.
   (*a*) Refunds.
   (*b*) Assignment of Excise Revenue to Inamdars.

IV. INCOME AND MISCELLANEOUS TAXES.

1.—Income Tax.

Salaries and Pensions.

1. Deductions by Government from Salaries, Pensions, etc.
2. Tax on salaries, etc., paid by Local Bodies or Companies.

---

[21] Tree tax on trees in British territory tapped for shops in the Mysore State is credited to the State under this head.

[22] Includes :—

Cartage of liqour and notice fee.
Sale proceeds of confiscated opium.
Sale proceeds of fruit trees, etc., within the Excise office compound, if realised by Excise Officers.
Sale proceeds of locks, if sold by Excise Department.
Sale proceeds of distillery sheds and buildings if the sales are effected under orders of the Excise Department.
Sale proceeds of measuring glasses and old furniture.
Sale proceeds of old stores and materials of distillery buildings if sales are effected under orders of the Excise Department.
Rent of distillery land.

NOTE 1.—Fines and confiscations imposed for breach of any fiscal law such as the Land Revenue Code and the Opium, Stamp and Excise Regulations, should, when realized by departmental officers, be credited to the Revenue head to which they relate but those imposed by Courts of justice under these or any other laws and realised by them will be credited to "Courts of Law."

NOTE 2.—Fines imposed by a Magistrate and recovered under Section 161 of the Mysore Municipal Regulation, should be credited to Municipal Funds. (G. O. No. 6000-19—Ml. 247-09-5, dated 18th January 1911.)

INTEREST ON SECURITIES.

3. Deductions by Government from Interest on State Securities.
4. Tax on securities of Local Bodies or Companies.

OTHER SOURCES.

5. Ordinary collections.[23]
6. Fees, fines and penalties.[24]
7. Other items.[25]
8. Recoveries from profits of Mining Companies.
*9. Recoveries from surplus profits of Railway Companies.

2. Supertax.[26]

3. Miscellaneous taxes.
Excise duty on cotton manufactures.[27]

*4. Deduct.—Refunds.
Income-Tax.
Miscellaneous Taxes.

V. STAMPS.

1. General Stamps.—
   - (a) General Stamp papers.
   - (b) One anna Receipt Stamps.
   - (c) Hundi Stamp paper and foreign bill and transfer labels.
2. Court-fee Stamps.[28]
3. Stamped papers for copies.
4. Plain paper for Court purposes.
5. Duty on impressing un-stamped and insufficiently stamped documents.[29]

---

[23] Income tax on profits of companies, partnership firms, etc., and tax recovered from the British pensioners.

[24] Fees, Fines and penalties levied under the Income-tax Regulation and Rules, when realised by the Income-tax Department, are credited to this head.

[25] This head will include all receipts that cannot be classified under other heads.

[26] Represents additional tax levied in respect of the excess over fifty thousand rupees of total income.

[27] Duty levied and collected under the Mysore Cotton Duties Regulation, II of 1896, at every mill upon all cotton goods produced in such mill, is credited under this head. A monthly return is submitted by every mill, of the cotton goods produced, to the Deputy Commissioner who assesses the amount payable for the month. On receipt of intimation of the amount assessed, the mill pays the amount into the Treasury.

[28] Under this head should be taken record room receipts realised in stamps.

[29] Includes duty on embossing receipt and other stamps and cheques and duty on documents voluntarily brought for adjudication.

6. Fines Penalties and Miscellaneous [30]
*7. *Deduct*—Refunds.

VI. REGISTRATION.

1. Registration and other fees.[31]
*2. *Deduct*—Refunds.

B. Surplus Revenue of Assigned Tract.

VII. ASSIGNED TRACT REVENUE.

C. Mining Revenue.

VIII. MINING REVENUE.

*(1) Royalty on Gold.[32]
(2) Royalty on other minerals.[33]
(3) Fees for applications for licenses.
(4) Rent on prospecting lands.[34]
(5) Rent on mining lands.[34]
(6) Fines on Assignments.[35]
*(7) *Deduct*—Refunds.

D. Interest.

IX. INTEREST.

1. Interest on Loans and Advances.
   (*a*) Land Improvement Loans.
   (*b*) Takavi Loans.
   (*c*) Sericulture Loans.

---

[30] Includes adjudication fees, composition duty, etc.

NOTE.—Cash recoveries in pauper suits should go to Courts of Law.

Penalties levied by Courts under Chapter IV of the Stamp Regulation (documents unstamped or insufficiently stamped), are credited to Stamps, the amount of duty to the minor head " Duty on impressing unstamped and insufficiently stamped documents " and the penalty to ' Fines and penalties '. Those levied under Chapter VIII should go to Courts of Law.

[31] Includes fees for the authentication of powers of attorney, and fees for copies of registered documents.

[32] Represents royalty paid by the Gold Mining Companies, on the total value of the gold produced and dividends declared.

[33] Royalty derived from Manganese and other minerals should be credited to this head.

[34] Rental on lands covered by prospecting licenses and mining leases will be credited to the heads (4) and (5) along with the cesses thereon. The Comptroller will, at the close of each official year, get from the Director of Geology a statement of cess merged in revenue and after checking it, transfer such cess to the funds concerned in the final accounts of the year.

[35] Sale proceeds of stolen gold and mining materials produced before Courts in connection with criminal cases should be remitted to the treasury for credit to Courts of Law and not to this head.

(*d*) Fruit Culture Loans.
(*e*) Loans for horse, pony and cattle breeding.
(*f*) Loans to Local Bodies.
(*g*) Loans to Jahgirdars.
(*h*) Loans to Agricultural Banks.
(*i*) Loans to Co-operative Societies.
(*j*) Loans for encouragement of Industries and Commerce.
(*k*) Loans for Rural and Cottage Industries.
(*l*) Loans for Dairy and other Farms.
(*m*) Loans for purchase of machinery.
(*n*) Loans to owners of lands submerged by the Krishnarajasagara.
(*o*) Loans for restoration of Minor Tanks.
(*p*) Miscellaneous Loans.
(*q*) Motor Car Advances.
(*r*) Oil Cake Advances.
(*s*) Miscellaneous.
(*t*) House Building Advance.

2. Interest on Arrears of Revenue.
(*a*) Land Revenue.
(*b*) Forest.
(*c*) Excise.
(*d*) Miscellaneous.[36]

*3. Interest on Investments.
(1) Interest on Government Securities.[37]
(2) Interest on other Securities.
(3) Interest on Current and Fixed Deposits in Banks.
(4) Dividend on shares in Private Companies.

*4. *Deduct*—Refunds.

E. Civil Administration.

X. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.

1. Geological Department.
(*a*) Assay and Analysis Fees.
(*b*) Other items.[38]

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[36] Includes interest on Pensionary contributions.
Do Law charges ;
Do unpaid portion of purchase money of waste lands.
Do unpaid portion of commutation of Government claim to land tax.
Do other accounts.

[37] Amount of interest on Securities belonging to the general investment account is credited under this head.

[38] Includes miscellaneous receipts, *e.g.*, fees for marking area, assigned on topographical sheets and fees for duplicate licenses.

2. Examination Fees.[39]
3. Miscellaneous.[40]
*4. *Deduct*—Refunds.

XI. PENSIONS AND ALLOWANCES.

1. Contributions from employees of Municipalities.[41]
2. Do do of District Boards.[41]
3. Miscellaneous Contributions.[42]

XII—STATIONERY AND PRINTING.

1. Stationery Receipts.[43]
2. Gazette and other Publications.[44]
3. Other Press Receipts.[45]
*4. *Deduct*—Refunds.

XIII. MISCELLANEOUS.

*1. Unclaimed Deposits.
 (*a*) Unclaimed and Lapsed Deposits.[46]
 (*d*) Lapsed Remittance Transfer Receipts and Trust Interest Payment Orders.[47]
2. Sale of Lands, Houses, etc.
 (*a*) Sale of Building Sites in Villages.[48]
 (*b*) Sale of sites, Bangalore Extensions.

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39. Represents fees realised on account of Local service and Pleaders' Examinations and Mysore Civil Service Examination.

40. Miscellaneous receipts of the Meteorological Department and Museum.

41. For these, cheques are drawn by Presidents in favour of Treasury Officers for adjustment in the treasury accounts by credit to these heads by *per contra* debit to the funds concerned.

42. Includes contributions from persons whose services are lent to the Sringeri Mutt, the Yalandur Jahgir and refund of gratuity on re-employment.

48. Includes sale proceeds of stationery boxes sold by the Superintendent of Stationery and of service registers, cost of stationery supplied to Local Bodies, etc.

NOTE.—As regards sale proceeds of stationery boxes realized by other departments, see item 54.

44. Includes sale proceeds of all Government publications other than books and maps of the Education Department realized by the Curator, Central Book Depot, raiyats' receipt books and forms of Secondary School Leaving Certificates.

45. Includes sale proceeds of unserviceable articles of stationery and printing and amounts realized as cost of private advertisement.

46. Value of unclaimed lapsed deposits is credited to this head by transfer adjustment in the Audit Office at the end of each year.

47. Credited, by transfer adjustment, in the Audit Office, at the end of each year.

48. Sale proceeds of building sites in villages, laid out prior to 19th August 1922, are credited to this head The cost of acquisition of lands for house sites,

3. Acreage Contributions.[49]
4. Miscellaneous Fees, Fines and Forfeitures.[50]
5. Miscellaneous.
   (*a*) Cash receipts of service payments in previous years.[51]
   (*b*) Premium on currency notes.[52]
   (*c*) Do on supply bills and collections on account of Mysore Bank.[53]
   (*d*) Government House Receipts.
   6A (*e*) Other Receipts.[54]

*7. *Deduct*—Refunds.

F. Protection.

XIV. COURTS OF LAW.

[illegible]
G O 164-31-5
117-31-2-43
([illegible] 1375/ [illegible]

1. Sale proceeds of unclaimed and escheated property.
2. Recoveries on account of Pauper Suits.
3. Fees, Fines and Forfeitures.[55]

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etc., in villages from 19th August 1922 will be borne by Local Bodies and all proceeds from sale of such sites and also any contribution paid in advance by intending house-builders will also be credited to the funds of Local Bodies.

(G. O. No. R. 1116-24—L. R. 85-22-1, dated 19th August 1922 and No. R. 5583-600,—L. R. 85-22-3, dated 11th June 1923).

[49] Represents sums recovered from raiyats at a certain rate per acre on occupied dry lands, which may be converted into wet land, by the construction of a new irrigation work or the extension or improvement of an existing work. Acreage cess recovered from raiyats, in lieu of their liability to maintain the tanks, should be credited to " Irrigation Cess Fund."

[50] Includes fees for survey of inam villages, fees for registration of copyrights, fees for specification of invention and designs, fees for Government audit, and license fees from goldsmiths of Kolar Gold Fields under Gold Mining Rules.

[51] Represents cash recoveries of service payments in previous years, only of those departments which have no corresponding receipt heads.

[52] *Vide* Article 184.

[53] Includes premium on foreign circle currency notes.

[54] Includes recoveries on account of law charges, other than those in pauper suits, sale proceeds of ivory and elephant tusks and buffalo horns, when found outside Reserve Forests, sale of tiger skins, claws, etc., and treasure trove and miscellaneous receipts of Economic Conference and Co-operative Departments.

The sale proceeds of old stores and materials, such as packing cases or boxes (including their gunny coverings) used for the conveyance of opium, medicines, stationery supplied from the Stationery Depot, etc., as also the sale proceeds of old tents, unserviceable belts, old furniture, old building materials, should be credited as miscellaneous receipts of the department by which the sale proceeds are realised. The receipts, however, belonging to a department for which there is no head on the receipt side of the accounts should be credited to this head. The sale proceeds of materials of old buildings of Public Works Deptarment should, in all cases, be credited under " XIX—Civil Works "

[55] Under this head should be taken :—

(i) All fees of Civil Courts, magisterial fines, and all fines and confiscations imposed and realised by judicial officers and cash receipts of record rooms in offices, which are charged to " Courts of Law. "

4. Miscellaneous.
*5. *Deduct*—Refunds.

XV. JAILS.

1. Hire of convicts.
2. Proceeds of Jail Gardens and other Receipts.[56]
*3. *Deduct*—Refunds.

XVI. POLICE.

1. Police supplied to Private Persons.[57]
2. Fines and Forfeitures.[58]
3. License Fees.
4. Miscellaneous.
*5. *Deduct*—Refunds.

XVII. MEDICAL.

1. Hospital Receipts.[59]
2. Mental Hospital Receipts.[60]
3. Miscellaneous.[61]
*5. *Deduct*—Refunds.

(ii) Fees or expenses deposited in Civil and Criminal Courts for the travelling and subsistence allowance of Government servants, when summoned to give evidence in their official capacity, in criminal cases or in civil cases to which Government is a party.

Compensation fines due to injured parties should be kept in deposit and not disbursed till Government is satisfied that the party paying the fine cannot claim a refund. They are not creditable to Government except under the usual rules for lapsed deposit. Fines creditable to Government should not be kept aside under deposit on the ground that there may be a refund. Fines levied under the Cattle Trespass Act are creditable to District Funds.

Fines imposed by a magistrate and recovered under Section 161 of the Municipal Regulation should be credited to Municipal Funds.

[56] Includes proceeds of Jail labour and sale proceeds of warders' nuniforms.

[57] Includes contribution on account of clothing and pension and other amounts recovered from individuals and private parties which are not taken by deduction from charges.

[58] Includes all fees levied for services controlled by the Inspector-General of Police, all fees levied under the following Acts and Regulations :—Arms Act, Explosives Regulation, Game and Fish Preservation Regulation and Motor Vehicles Regulation and recoveries not taken by deduction from charges, such as, recoveries for clothing and recoveries from special police for supplies.

[59] Includes receipts from paying patients.

[60] Includes receipts on account of maintenance of non-pauper patients.

[61] Includes fees for chemical analysis.

XVIII. SANITATION AND VACCINATION.

1. Sale of Lanoline Vaccination Lymph.
2. Sale of Vaccinated Calves.
3. Plague Receipts.
*4. *Deduct*—Refunds.

G. Public Works.

XIX. CIVIL WORKS.

1. Tolls on Bridges and Roads.[62]
2. Staging Bungalow Fees.
3. Rents of Buildings.
4. Sales of Buildings.
5. Sales of Tools and Plant.
6. Sales of Produce.
7. Sales of old materials.
8. Tramway Receipts.[63]
9. Fines, Refunds and Miscellaneous.[64]
*10. *Deduct*—Refunds.

H. Moral and Material Development.

*XX. EDUCATION.[65]

1. School fees.—
   (*a*) Fees from High schools.
   (*b*) Fees from Technical and other schools.
2. Examination Fees (Secondary School Leaving Certificate, Lower Secondary, Upper Secondary, Commercial Teachers' Certificate, and other examinations).
3. Miscellaneous.
4. *Deduct*—Refunds.

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62. Realised by the Revenue Department and credited to this head.

63. Realised in the Civil Department only in the Shimoga District.

64. Includes recoveries of overpayment in past years, sale proceeds of grass and fruits in compounds of buildings in charge of the Public Works Department, centage charges on stores sold to private parties, and fees realized from contractors for copies of contract certificates or extracts from contractors' ledger accounts. Fines and forfeitures of deposits recovered from contractors, in cases where the work on account of which the penalty is exacted suffers damage or its cost is unduly enhanced, are to be credited to the work, but in all other cases to this head.

65. The receipts pertaining to the Education Department which are remitted to the treasury will be classified in the Treasury Accounts under a " Remittance head. " The credits to these heads will appear in the accounts of the Account office.

XXI. AGRICULTURE.

1. Government Gardens.
2. Veterinary Receipts.
   - (a) Hospital Receipts.
   - (b) Breeding Bull Receipts.

Deduct—Moiety of (b) transferred to District Funds.

3. Amrut Mahal Receipts.
   - (a) Sale of Amrut Mahal Bulls.
   - (b) Income from Kaval lands.
   - (c) Miscellaneous.[66]
4. Miscellaneous.[67]

*5. Filature—Net receipts.[68]

*6. *Deduct*—Refunds.

XXII. INDUSTRIES AND COMMERCE.

1. Fees for Registration of Companies (Joint Stock Companies).
2. Miscellaneous Receipts (Industries and Commerce Department).

*3. *Deduct*—Refunds.

I. Army and Defence.

XXIII. ARMY.

1. Transport Receipts.—
   - (a) Sale proceeds of cast horses and ponies.
   - (b) Other items.[69]
2. Hessarghatta Grass Farm.
3. Stud Farm, Kunigal.
   - (a) Sale of Foals.
   - (b) Sale of unserviceable stallions and foals.
   - (c) Sale of farm produce and other things.[70]
4. Military works.—
   - (a) Rents of Buildings (Silledars' Stables and Barr Lines).
   - (b) Other Receipts.
5. Miscellaneous.

*6. *Deduct*—Refunds.

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[66] Includes sale-proceeds of hides.

[67] Includes sale-proceeds of Agricultural calendars.

[68] The transactions during the year appear under an "Advance head" and the net receipts for the year, are adjusted by credit to this head, in the accounts of the Comptroller.

[69] Includes sale of other cattle.

[70] Includes sale proceeds of unserviceable articles.

J. Railways—Revenue Account.

*XXIV. RAILWAYS (NET RECEIPTS).[71]

1. Gross Receipts.[72]
2. *Deduct*—Working Expenses.[72]
3. „ Surplus Profits.
4. „ Guaranteed interest.[73]
5. „ Contribution to Depreciation Fund.
6. Net Receipts.

K. Krishnaraja Sagara Hydro-Electric and Irrigation Works—Net Receipts.

XXV. KRISHNARAJA SAGARA HYDRO-ELECTRIC AND IRRIGATION WORKS—NET RECEIPTS.

1. Gross Receipts.—
 *(1) Power.[74]
  (*a*) Sivasamudram-Kolar Section.
  (*b*) Bangalore Section.
  (*c*) Mysore City Section.
 (2) Irrigation.
*2. *Deduct*—Working Expenses.
  (*a*) Power.
  (*b*) Irrigation.
  (*c*) Telephones.
*3. Net Receipts.

(L). Industrial and other works—Revenue Account.

XXVII. IRON WORKS—PROFITS.

XXVIII. KOLAR GOLD FIELDS WATER WORKS—NET RECEIPTS.

1. Gross receipts.[75]
*2. *Deduct*—Working Expenses.

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[71] The transactions of Railways appear under Remittance heads in the treasury accounts and are classified under this head only in the books of the Audit Office.

[72] The gross receipts and working expenses of State Railways worked by M. & S. M. Railway Co. & Railways worked by Government are shown under separate sub-heads.

[73] The interest on the Mysore Railway Sterling debentures, and other debentures and shares guaranteed by Government is shown separately under this head.

[74] The realisations of the Electrical Department, which appear in the treasury accounts under Remittance heads are taken against the respective detailed heads in the accounts of the Account Office.

[75] Includes amount paid by the Kolar Gold Fields Sanitary Board for water supplied and miscellaneous receipts, such as, sale proceeds of unserviceable stores. The amount realised from the Mining companies is adjusted by the Comptroller.

*3. *Deduct*—Depreciation.
*4. Net Receipts.

*XXIX. INDUSTRIAL WORKS—PROFITS.

1. Central Industrial Workshop.
2. Soap Factory.
3. Weaving Factory.
4. Industrial Depot.
5. Arts and Crafts Workshop.

Receipts shown as deductions from Service Heads.

Departmental receipts and contributions received towards expenditure are deducted in the Account Office from the expenditure heads concerned. When such amounts are received in the Treasury, they will be shown on the receipt side under the corresponding Major heads. These heads are printed *in bold type* in the Treasury cash account. The following is a list of such items. The head under which they are classified in the treasury accounts is also indicated :—

2. FOREST.

2. Establishment.—
*Contribution recoverable from Iron Works.

3. EXCISE.

2. District Executive Establishment .—
Contributions from Mysore Pharmaceuticals for Watch and Ward Establishment (III Excise.)

3. Distillery establishment.—
*Contributions from Civil and Military Station on account of Distillery establishment.[76]

16. STATIONERY AND PRINTING.

2. Printing and Gazette Office.—
Receipts from paying departments (XII—Stationery and Printing).

19. JAILS.

2. Jails and Lock-ups.—
*Cost of maintenance of Civil and Military Station prisoners.[76]

3. Jail Manufactures :—
Sale proceeds of manufactures. (XV Jails.)

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[76] *Vide* Article 43 (*b*)

20. POLICE.

3. Police Force.—
*Portion of charges of Police establishment at Tarabanhalli, recoverable from Government of India.[76]

5. Kolar Gold Fields Police—2. Detective Police.
*Contribution from Mining Companies.[76]

6. Railway Police.—
*Share recovered from Railways.[76]

21. MEDICAL.

2. Hospitals and Dispensaries.—

(v) Leper Hospital.
*Cost of maintenance of Civil and Military Station Lepers.[76]

(vi) Epidemic Diseases Hospitals.
Contribution from Municipal funds.[77] (XVII Medical.)

(viii) Vani Vilas Hospital.
Contribution from Local Funds.[77] (XVII Medical.)

(xi) Maternity Hospital, Robertsonpet.[77]
Contribution from Sanitary Board, Kolar Gold Fields. (XVII—Medical.)

(xiii) Local Fund Dispensaries.[76]
Contribution from (*a*) Local Bodies. (XVII—Medical.)
(*b*) Private Bodies. (XVII—Medical.)

3. Medical Stores.—
Receipts on account of medicines sold. (XVII—Medical.)

4. Mental Hospital.—
*Cost of maintenance of Civil and Military Station Lunatics.[76]

24. CIVIL WORKS.

(1) Original works.—
*Contribution from District and Municipal Funds on account of Local Fund Dispensaries.[77]

*(2) Repairs—Receipts on account of Chamarajendra Water Works.
„ Vani Vilas Water Works.

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[76] *Vide* Article 43 (*b*)
[77] „ 252 (*a*)

26. EDUCATION.

10. Industrial Schools.—
   (i) Chamarajendra Technical Institute Receipts. (XX—Education)
   (ii) District Industrial Schools—Receipts. (Do)
   (iii) Taluk Industrial Schools—Receipts. (Do)
   (iv) Weaving Schools—Receipts. (Do)
13. Miscellaneous.—
   *(i) Book Depot. —Sale proceeds of books, maps, etc.
*14. Contributions.
   Allotment from Local Cess.[78]
   Contributions from Municipalities.
   Contributions from villagers for school buildings.
   Contributions from District Boards on account of Education Cess.[79]
   Contributions from Local Funds for building grants, equipment, etc.

27. AGRICULTURE.

1. Agricultural Department.—
   (iii) Agricultural Instruction.
   *Interest receipts on the endowment relating to the Agricultural School, Chikkanhalli.
   Other Receipts. (XXI—Agriculture.)
   (iv) (*a*) General Demonstration work.
      (i) Agricultural section.
      *Contribution from Local Bodies on account of Economic Development work. (Do)
      (ii) Live-stock section—Receipts.
   (*b*) Farms.—
      (1) Hebbal Farm
      (2) Babbur Farm
      (3) Nagenhalli Farm
      (4) Marthur Farm
      } Receipts (Do)
   (v) Miscellaneous.
   Receipts from private bodies on account of spraying operations.[80] (Do)
2. Botanical and other gardens.—
   (iii) Parks and Minor gardens.
   *Contribution recoverable from Mysore University and Railways.

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[78] *Vide* Article 250

[79] *Vide* Appendix XXI

[80] Represents fees realized for demonstration work. Sale proceeds of sprayers and chemicals should be credited to Advance head.

3. Horticultural Farm.—
Sale proceeds. (XXI—Agriculture.)
4. Veterinary charges .—
(ii) Civil Veterinary Hospitals and Dispensaries.
Contribution recoverable from Local Bodies.[81] (Do)
Inoculation fees and sale proceeds of calves.
5. Sericulture.— (Do)
  (*i*) General Receipts.
  (*ii*) Farms.—Farm produce.

28. INDUSTRIES AND COMMERCE.

3. Minor Industries.— (XXII—Industries and Commerce.)

District Industrial Workshops.—Receipts.
Moiety debitable to District Funds.

31. ARMY.

5. Barr or Native Infantry.—
*Pay of Barr sepoys lent to private parties.
*13. Military Stores Suspense Account.
Receipts.

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[81] *Vide* Article 252 (*b*).

PART II.

Major, Minor and Sub Heads of Account of Expenditure (Service Heads).

A. Direct Demands on Revenue.

1. LAND REVENUE.

1. Revenue Commissioner.
2. Charges of District Administration:—
   (*i*) General Establishment.[1]
   (*ii*) Taluk Establishment.[2]
   (*iii*) Establishment for Channels and Tanks.
   (*iv*) District Survey Establishment.

Deduct.—Charges transferred to Courts of Law.[3]

3. Remuneration to Shanbhogs and Patels.
4. Revenue Survey and Settlement Department.[4]

2. FOREST.[5]

1. Conservancy and works.

(*i*) Timber and other produce removed by Government Agency.

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[1] Charges relating to Deputy Commissioners and Sub-Division Officers including Treasuries appear under this head.

The detailed heads of special charges are "charges for remitting treasure within districts, compensation for lands taken up for revenue purposes and cost of cash chests, net-bags, seals, pad-locks, etc."

[2] Charges of Taluk and Sub-Taluk Offices including Taluk Treasuries and Village Establishment appear under this head. Fixed travelling allowance of Amildars and Deputy Amildars and Sheikdars, though drawn in Salary and Establishment bills, is shown separately under "Travelling Allowance."

Special charges will include Revenue Process Service charges, phod work, etc. Fixed contingencies are shown separately.

[3] Ten per cent of charges under "District Administration" is transferred to "Courts of Law" monthly in the Books of the Audit office.

[4] Special charges include charges on account of boundary marks on Government waste lands, purchase of stones and repairs of furniture and dead stock, demarcation and survey of the disputed boundary lines between Mysore and South Canara, and Topographical Resurvey. Charges on account of boundary marks in occupied lands which are recoverable from raiyats will appear under the Advance head. Fixed Travelling Allowance is shown separately.

[5] Details of classification are contained in Appendix III "Mysore Forest Account Code."

(*ii*) Timber and other produce removed by Private Agency.
(*iii*) Live and Dead Stock.
(*iv*) Communications and Buildings.
(*v*) Demarcation, Improvement and Extension of Forests.
(*vi*) Special charges.

2. Establishment.

Deduct.— Contribution recoverable from Iron works.

3. EXCISE.

1. Superintendence.[6]
2. District Executive Establishment.[7]

Deduct.—Contribution from Mysore Pharmaceuticals for watch and ward establishment.

3. Distillery Establishment.

Deduct.—Contribution from Civil and Military Station.[8]

3A. INCOME TAX.[9]

4. STAMPS.

1. Superintendence.[10]
2. Stamp Manufactory.[11]
3. Discount on sale of plain paper for Court purposes, Stamp papers and Labels.[12]

5. REGISTRATION.

1. Superintendence.[13]
2. District Charges.[14]

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[6] Charges of Excise Commissioner's Office including Intelligence Bureau appear under this head.

[7] Includes charges of both executive and clerical establishment and Watch and Ward Establishment on account of Mysore Pharmaceuticals, etc. Fixed Travelling allowance is shown separately. The special charges are "Carriage of liquor from distillery to Bonded Depots, uniforms, secret services, rewards, purchase of paint and instruments."

[8] *Vide* Article 43(*b*).

[9] Charges of the offices of the Commissioner, Deputy and Assistant Commissioners of Income-tax appear under this head.

[10] Establishment and other charges of the Superintendent of Stamps appear under this head. The cost of water marked paper is shown separately.

[11] The cost of 'Machinery, dies and ink' is shown separately.

[12] The discount is not paid in cash, but is shown as deduction from the value of Stamps, etc., sold.

[13] Establishment and other charges of the office of the Inspector-General of Registration appear under this head.

[14] Includes pay of Special Sub-Registrars, allowance to Ex-officio Sub-Registrars and Establishment and other charges of District and Sub-Registry Offices.

B. Charges Against Mining Revenue.

7. Supervision of Mines and other charges :—
   1. Supervision.[15]
   2. Other charges.[16]

(*i*) Courts of law.—Kolar Gold Fields Munsiff's and Special Magistrate's Courts.

(*ii*) Police—Kolar Gold Fields Police.

(*iii*) Medical.—Kolar Gold Fields Civil and Maternity Hospitals.

(*iv*) Education.—Kolar Gold Fields Anglo-Vernacular School.

C. Interest and Sinking Funds.

8. Sinking Fund.[17]
9. Interest on Debt and other obligations.
   1. Interest on Debt—non-voted.[18]
   2. Interest on other obligations.[19]
10. RESERVE FOR INTEREST ON CAPITAL EXPENDITURE.

D. Palace.

11. PALACE. (Non-voted.)

1. Palace Civil List.
2. Pensions to the Ruling Family.[20]

E. Civil Administration.

12. GENERAL ADMINISTRATION.

1. Staff and Household of His Highness the Maharaja (Non-voted).

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[15] Charges of the office of the Chief Inspector of Mines appear under this head.

[16] These charges pertaining to Kolar Gold Fields first appear under the respective major heads and are then transferred to this head.

[17] For 6½ and 7 per cent Loans (non-voted) and 6¼ per cent Loan (voted).

[18] A separate detailed head is opened for each loan.

[19] Separate detailed heads are opened for the following :—
Government Savings Bank Deposits.
State and other Provident Funds (one for each Fund).
Endowment Funds.
State Life Insurance Fund.
Interest bearing deposits.
Miscellaneous (Includes refunds of interest realised and other items not included under other heads).

[20] Pensions granted to each member of the ruling family appear under a separate detailed head.

(*i*) General Staff,
(*ii*) Medical Staff,
(*iii*) Electric Lighting,
(*iv*) Saloon Carriages,
(*v*) Tour Charges of His Highness the Maharaja,
(*vi*) Excess water charges for Palace buildings,
(*vii*) Cost of maintaining wireless telegraphic sets,
(*viii*) Construction of Bangalore-Mysore Palace Telephone Lines,
(*ix*) Reception and entertainment of guests.—
1. Guests' Houses.[21]
2. Carriages and Motor Cars for guests.[22]
3. Catering and Miscellaneous.[23]

2. Dewan and Members of Council.[24]

3. Legislative Council, Representative Assembly, Economic Conference and Publicity office.[25]

4. Civil Secretariats.[26]

5. Comptroller's Office.[27]

Deduct—Charges debitable to other heads.

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[21] All charges on account of Guests' Houses under the control of the Chief Secretary and the Private Secretary to His Highness appear under this head.

[22] Establishment and contingent charges of the Government Stables and the Carriage Factory under the control of the Chief Commandant, and the maintenance charges of Government Motor cars under the control of the Private Secretary to His Highness the Maharaja appear under this head.

The detailed heads of special charges are :—
Up-keep of Government Stables.
Feed and keep of ponies.
Repair and renewal of carriages, harnesses, etc.
Conveyance of horses and vehicles with kit and
Purchase and maintenance of Motor cars.

[23] Charges on account of entertainment of Indian guests, entertainment of European guests, and reception of important personages appear under separate detailed heads.

[24] Includes charges on account of official residences and Motor cars and carriages.

[25] Charges relating to Legislative Council, Representative Assembly, Publicity Office, Economic Conference and Standing and other Committees, appear under separate detailed heads. The Travelling allowance of non-official members of these bodies also appears under these heads. Travelling allowances to official members are taken to the head of service on which they are borne. Charges on account of advertisements for the several departments, incurred in the first instance by the Publicity Officer, appear under a separate detailed head. These charges are then transferred to other departments.

[26] The detailed heads of special charges are :—
Bicycles and Type-writers;
Library charges;
and Types and materials and other charges.

[27] The following are the detailed heads of special charges :—
Books and periodicals for the library and
Types and other Multigraph accessories.

6. Inspector of office systems and officer in charge of Revenue audit.
7. Kannada Translator.
8. Durbar Presents.

13. MUZRAI INSTITUTIONS.

1. Superintendence.[28]
2. Endowments and Charitable Allowances.[29]
3. Construction and Repairs.
4. Sree Chamarajendra Veda Maha Patasala.

14. SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.

1. Geological Department.[30]
2. Meteorological Department.[31]
3. Museum.[32]
4. Census.[33]
5. Examinations.[34]
   (*i*) Mysore Local Service Examinations.
   (*ii*) Mysore Civil Service Examination.

15. PENSIONS AND ALLOWANCES.

1. Political Pensions and Allowances (Non-voted).[35]
2. Superannuation and Retired Allowances.

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[28] Establishment and other charges of Muzrai Commissioner's Office appear under this head.

[29] The following are the detailed heads :—
Chattrams,
Temples,
Mutt,
Institutions under Palace management,
Mohamedan Institutions,
Sandalwood Allowances,
Charitable Allowances,
Muzrai Stipends and
Grants-in-aid.

[30] The special charges are :—
Library and Laboratory,
Geological Maps and
Scholarships.

[31] Includes charges of Central and Mofussil observatories. The cost of charts, etc., is shown separately.

[32] Special charges include purchase of specimens.

[33] Represents all charges debitable to Census. Detailed heads should be opened in accounts during the period of the census operations.

[34] Fees to Examiners, Honoraria to Members of Board, and cost of Text Books for the Mysore Civil Service Examinations are shown separately.

[35] The detailed heads are :—
(i) Allowances to the families of Sirdars and officers of the late Hyder Ali Khan and Tippu Sultan's Court.

3. Compassionate Allowances.
4. Gratuities.
5. Commuted value of Pensions.

16. STATIONERY AND PRINTING.

1. Stationery Depot.[36]
2. Printing and Gazette office.[37]

Deduct.—Receipts from paying departments.

17. MISCELLANEOUS.

1. Remittance Charges.[38]
2. Miscellaneous Establishments.[39]
3. Stores Purchase Committee.[40]

Deduct.—Recoveries from Purchasing Departments.[41]

4. Miscellaneous.[42]

(ii) Allowances for tombs, etc., at Seringapatam.
(iii) Pallegar pensions.
(iv) Sarjapur Stipendiaries (Hereditary allowances granted to stipendiaries in consideration of the resumption of their Jahgirs).
(v) Mutfarkat pensions (Pensions to the families of officers in Tippu Sultan's Army).

[36] Cost of Printing paper and Stationery is shown separately.

[37] Charges under piece work establishment and overtime allowance are shown separately.

The detailed heads of special charges are :—
Cost of electric power,
Purchase of machines,
Purchase of materials and types.

[38] Includes charges for remittance of treasure beyond districts, bank charges, loss on sterling remittances and sale of securities.

[39] Includes charges on account of Collecting Savings Banks, watchmen of palace grounds and ponds in Shimoga District, Establishment of new cemetery at Mysore and Seringapatam and Conservancy establishment for the Tippu Sultan's Palace at Bangalore.

[40] The special charges include commission, etc., paid to London Agents.

[41] The entire charges are transferred to the several purchasing Departments at the end of the year in the books of the Audit Office.

[42] The detailed heads are :—
Supari halat compensation to Sringeri Jahgir,
Portraits of His Highness the Maharaja (incurred by the Superintendent, Government Printing),
Irrecoverable loans written off,
Purchase and repair of tents,
Land Acquisition charges,
Antirabic treatment charges (charges on account of the indigent patients of the Madras and Southern Maharatta Railway),
Rewards for destruction of wild animals,
Subvention to Kannada papers and other charges,
Guarantees for Post and Telegraphic Offices in the State,
Interment of paupers,
Miscellaneous (All charges of a miscellaneous nature not coming under any of the above heads),

F. Protection

18. COURTS OF LAW.

1. Chief Court.[43]
2. Law Officers.[44]
3. District and Civil Courts.[43]
4. Criminal Courts.[44]

Add.—Amount transferred from Land Revenue.[45]

Deduct.—Charges transferred to "7 Supervision of Mines and other charges."[46]

19. JAILS.

1. Superintendence.
2. Jails and Lock-ups.[47]

Deduct.—Cost of maintenance of Civil & Military Station Prisoners.

3. Jail Manufactures.[48]

Deduct.—Sale proceeds of Manufactures.

20. POLICE.

1. Superintendence.[49]
2. Criminal Investigation Department.
3. Police Force.[50]

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[43] Special charges are "remuneration to copyists and examiners and batta to prosecutors and witnesses.

[44] Include the salaries of Government Advocate and Public Prosecutors and establishment and contingent charges of Government Advocate.

Fees to advocates and other law charges are shown under a separate detailed head (which includes all charges incurred in criminal cases and in pauper suits). Expenses connected with the institution, defence and conduct of any suit or proceeding will be met by the department concerned from out of its budget grants. Advances for law charges should be finally charged off against the Department concerned.

[45] *Vide* item 3.

[46] *Vide* item 16.

[47] The detailed heads of special charges are :—
Rations and dietary charges,
Hospital charges,
Clothing and Bedding of prisoners,
Sanitation charges,
Charges for moving prisoners,
Miscellaneous services and supplies.

[48] The cost of purchase of materials and Tools and Plant is shown separately.

[49] Special charges include cost of publishing Police Gazette.

[50] Detailed heads of special charges are :—
Equipment and clothing,
Oil and Petty stationery for thanas (drawn along with pay),
Rewards for good service and secret service,
Dieting and moving charges of Police under-trial prisoners,

Deduct.—Portion of charges of Police Establishment at Tarabanahalli recoverable from Government of India.

4. Police Training School.[51]

5. Kolar Gold Fields Police:—[52]
   1. Ordinary police.
   2. Detective police.

Deduct.—Contribution by Mining Companies.

6. Railway Police.[53]

Deduct.—Share recovered from Railways.

Deduct.—Charges under 5 (1) transferred to "7. Supervision of Mines and other charges."[54]

21. MEDICAL.

1. Superintendence.
2. Hospitals and Dispensaries:—[55]
   (*i*) Victoria Hospital, Bangalore.
   (*ii*) Krishnarajendra Hospital, Mysore.
   (*iii*) Maternity Hospital, Bangalore.
   (*iv*) Minto Ophthalmic Hospital, Bangalore.
   (*v*) Leper Hospital.
   Deduct.—Cost of maintenance of Civil and Military Station lepers.
   (*vi*) Epidemic Diseases Hospital.
   Deduct.—Contribution from Municipal Funds.
   (*vii*) District Hospitals.
   (*viii*) Vani Vilas Hospital.
   Deduct.—Contribution from Local Funds.
   (*ix*) Kolar Gold Fields—Civil Hospital.
   (*x*) Princess Krishnarajammanni Sanatorium, Mysore.
   (*xi*) Maternity Hospital, Robertsonpet.
   Deduct.—Contribution from Sanitary Board, Kolar Gold Fields.
   (*xii*) Grants to Hospitals and Dispensaries.
   (*xiii*) Local Fund Dispensaries.
   Deduct.—Contribution from Local Bodies.
   Do from private Bodies.

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[51] Special charges include house rent for hostel and for men undergoing training.

[52] Special charges include charges on account of equipment and clothing.

[53] Share of watch and ward establishment paid to Madras & Southern Mahratta Railway Company, is shown under a separate detailed head.

[54] *Vide* item 16.

[55] The special charges under the several sub-heads generally are :—
Diet of patients,
Bedding and clothing,
Purchase of medicines and hospital necessaries and Lighting charges.

3. Medical stores.[56]
   Deduct.—Receipts on account of medicines sold.
4. Mental Hospital.[55]
   Deduct.—Cost of maintenance of Civil and Military Station lunatics.
5. Medical School.
6. Ayurvedic College, Mysore.
7. Scholarships.
   Deduct.—Kolar Gold Fields charges transferred to "7. Supervision of Mines and other charges."[57]

22. SANITATION AND VACCINATION.

1. Sanitary Commissioner.
2. Public Health Institute.[58]
3. Vaccine Institute.[59]
4. District charges.
5. Plague and other epidemic charges.[60]

G. Public Works.

23. IRRIGATION WORKS CHARGED TO REVENUE.

1. Original works—Major.
2. Original works—Minor.
2A. Restoration of Minor Tanks.
3. Repairs.
4. Establishment.

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[56] Special charges include cost of European and country medicines.

[57] *Vide* Item 16.

[58] Special charges include cost of apparatus and chemicals and public lectures and demonstrations.

[59] Special charges include
Cost of calves (including cost of transport),
Feeding charges,
Cost of boxes and receptacles for vaccine,
Institute necessaries,
Rewards to vaccinators,
Purchase of instruments,
and Cost of Electric power.

[60] Includes charges such as :—
Discretionary relief,
Grants to Local Bodies,
Construction and repairs of segregation camps and hospitals,
Purchase and carriage of medicines,
Dietary charges,
Disinfection charges,
and Bedding and Clothing.

5. Tools and Plant.
6. Suspense.
   Grant-in-aid to Irrigation Cess Fund.
7. Establishment on account of Irrigation Cess Works.
8. Tools and Plant on account of Irrigation Cess Fund.

24. CIVIL WORKS.

In charge of Public Works officers.

1. Original Works—Major Works.
   Minor Works.

Deduct.—Contribution on account of Local Fund Dispensaries.

2. Repairs.[61]
3. Establishment—Direction.
   Construction.[62]

Deduct.—Share chargeable to other heads.[63]

4. Tools and Plant.
5. Stock and Suspense.

In charge of Civil Officers.

6. Original works.
7. Repairs.
8. Miscellaneous establishment:—
   (*i*) First and 2nd Class Travellers' Bungalows.[64]
   (*ii*) Hill Stations[65].

H. Moral and Material Development.

25. ECONOMIC DEVELOPMENT.

26. EDUCATION.[66]

1. Mysore University.[67]

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[61] Includes the annual maintenance charges of Chamarajendra and Vani Vilas Water Works, the receipts of which are taken as deductions from expenditure.

[62] Includes charges on account of Public Works Divisions.

[63] The other heads are :—
Irrigation Works charged to Revenue,
Do Cess Fund Works,
Military Works,
Kolar Gold Fields Water-Supply— Capital Account,
Revenue Account,
Local and other Funds.

[64] Cost of furniture and crockery is shown separately.

[65] Special charges include cost of Improvement to buildings and grounds and maintenance charges.

[66] Special charges generally include library charges, games and excursions, buildings, laboratory and apparatus, books and maps and furniture.

Contingencies include rents of buildings and Municipal and water taxes.

[67] Represents government grant to Mysore University, the transactions of which are accounted for under " Debt Heads" (Fund head).

2. Supervision.—
   - (*i*) Direction.
   - (*ii*) Accounts and Audit.
   - (*iii*) Inspection.

3. Sanskrit Education.—
   - (*i*) Sanskrit Colleges.
   - (*ii*) Scholarships.
   - (*iii*) Grants-in-aid.
   - (*iv*) Public Examinations.

4. High School Education.—
   - (*i*) (*a*) High Schools for boys.
     - (*b*) High Schools for girls.
   - (*ii*) Grants-in-aid to Non-Government Schools.

5. Middle Schools.—
   - (*a*) (*i*) Government Middle Schools for boys.
     - (*ii*) Government Middle Schools for girls.
     - (*iii*) Grants to Non-Government Schools.
   - (*b*) (*i*) Government Incomplete Middle Schools for boys.
     - (*ii*) Government Incomplete Middle Schools for girls.
     - (*iii*) Grants to Non-Government Schools.

6. PRIMARY EDUCATION.—
   - (*i*) Government Kannada Primary Schools for boys.
   - (*ii*) Government Kannada Primary Schools for girls.
   - (*iii*) Grants to Non-Government Primary Schools.
   - (*iv*) Grants to Local Bodies.
   - (*v*) Repairs to School Buildings.

7. SPECIAL COMMUNITIES EDUCATION.—

A. Hindustani Schools.

- (*i*) Middle Schools.
  - (*a*) Anglo-Hindustani Schools.
  - (*b*) Government Incomplete Hindustani Schools for boys.
  - (*c*) Government Hindustani Schools for girls.
- (*ii*) (*a*) Government Hindustani Primary Schools for boys.
  - (*b*) Government Hindustani Primary Schools for girls.

B. Adi Karnataka Schools.

- (*i*) Government Adi Karnataka Middle School.
- (*ii*) Government Adi Karnataka Primary Schools.
- (*iii*) Grants to Non-Government Schools.

8. TRAINING INSTITUTIONS.

(*i*) Training College, Mysore.
(*ii*) District Normal Schools.
(*iii*) Zenana Normal School, Mysore.
(*iv*) Allowances to substitutes.
(*v*) Grants to Aided Training Institutions.

9. TECHNICAL SCHOOLS.

(*i*) School of Engineering, Bangalore.[68]
(*ii*) Commercial Schools.
(*iii*) Grants-in-aid.

10. INDUSTRIAL SCHOOLS.[69]

(*i*) Chamarajendra Technical Institute.
Deduct.—Receipts.
(*ii*) District Industrial Schools.
Deduct.—Receipts.
(*iii*) Taluk Industrial Schools.
Deduct.—Receipts.
(*iv*) Weaving Schools.
Deduct.—Receipts.

11. SCHOLARSHIPS.[70]

A. (*i*) Scholarships in High Schools.
(*ii*) Middle Schools.
(*iii*) Primary Schools.
(*iv*) Technical Schools.
(*v*) (*a*) Training Schools.
(*b*) Stipends to private candidates in aided Training Institutions.
(*vi*) Scholarships to Depressed and Backward Class Students.
B. Scholarships in British India.
C. Foreign Scholarships.
D. Other Special Scholarships.

12. LIBRARIES.

(*i*) Public Libraries.[71]
(*ii*) District and Taluk Libraries.
(*iii*) Educational Library.

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[68] Special charges include workshop expenses and remuneration to examiners.
[69] Special charges include cost of materials and scholarships and grants.
[70] The scholarships for boys and girls are shown separately.
[71] Represents Government grant to Bangalore and Mysore Public Libraries.

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13. MISCELLANEOUS.
(*i*) Book Depot.[72]
Deduct.—Sale proceeds of books, maps, etc.
(*ii*) Contributions.
(*iii*) Examinations.[73]
(*iv*) Miscellaneous.[74]
14. *Deduct.*—Contributions.[75]
,, Kolar Gold Fields Anglo-Vernacular School charges transferred to "7. Supervision of Mines and other charges." [76]

27. AGRICULTURE.

1. Agricultural Department.
(*i*) Direction.
(*ii*) Scientific Assistants.[77]
Deduct.—Amount to be met from Coffee Cess Fund.
(*iii*) Agricultural Instruction.[78]
Deduct.—(*a*) Interest receipts on the endowment relating to Agricultural School at Chickanhally.
(*b*) Other receipts.
(*iv*) Demonstration and Experiments.
(*a*) General Demonstration work.
(1) Agricultural Section.
Deduct.—Contribution from Local Bodies on account of Economic Development work.
(2) Live Stock Section.[79]
Deduct.—Receipts.

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[72] Special charges are :—
Encouragement to Authors,
Books and Maps and,
School Journals.

[73] Special charges include fees to examiners and furniture equipment.

[74] Includes grants for
Physical culture,
Games and excursions,
Boy Scouts charges,
Publication of Books.

[75] Includes
Allotment from Local Cess,
Contributions from villagers for school buildings,
Do from District Boards on account of Education Cess,
Do from Local Funds for building grants, Equipment, etc.

[76] *Vide* Item 16.

[77] Special charges include charges on account of Apparatus and chemicals ; Gas house charges & Laboratory fittings.

[78] Scholarships are shown separately.

Special charges include charges on account of Apparatus and chemicals. Laboratory fittings, Short course expenses, Books and journals and subvention to Experimental Union.

[79] Charges on account of sheep breeding Farms and Dairy and Breeding Station are shown separately.

(3) Agricultural Engineering Section.
(b) Farms.[80]
Deduct.—Receipts.
(c) Implement Depot.
(d) Sisal hemp plantation.
(v) Miscellaneous.[81]
Deduct.—Receipts from Private bodies on account of spraying operations.
vi) Contribution towards Coffee Cess and Experimental Station Fund.

2. BOTANICAL AND OTHER GARDENS.

(i) Superintendence.
(ii) Botanical Gardens (Lalbagh), Bangalore.[82]
(iii) Parks and Minor Gardens.
Deduct.—Contribution recoverable from Mysore University, and Mysore Railways.
3. Horticultural Farm.
(i) Farm.[83]
Deduct.—Sale proceeds.
(ii) Spraying operations
4. Veterinary Charges.
(i) Superintendence.[84]
(ii) Civil Veterinary Hospitals and Dispensaries.[85]
Deduct.—Contribution recoverable from Local Bodies
,, Inoculation fees and sale proceeds of calves.
iii) Breeding operations—Amrut Mahal Department
5. Sericulture.

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80. The charges and receipts on account of different Farms are shown separately.
The special charges include seeds, plant and manure, tools, purchase of stock, feed of cattle, bullock and carts and cooly labour.
81. Includes charges on account of remedial measures against insect pests, and for combating koleroga, etc.
82. Special charges include :—
Cooly labour,
Menagerie and Aviary,
Seeds and plant,
Maintenance of Roads and buildings,
and Charges on account of sale Depot.
83. Includes charges on account of seeds and plant and cooly labour.
84. Scholarships are shown separately.
85. Special charges include :—
Hospital necessaries,
Shoeing charges,
Charges on account of breeding bulls,
Serum and
Buildings.

I. General.
  (*i*) Superintendence.[86]
    Deduct.—Receipts.
  (*ii*) Experimental Section.
II. Farms.[87]
    Deduct.—Farm produce.

28. INDUSTRIES AND COMMERCE.

1. Direction.[88]

2. Minor Industries—Capital Account.
  (*i*) District Industrial Workshops,
  (*ii*) Sugar-cane Mills.

3. Minor Industries—Revenue Account.
  District Industrial Workshops.[89]
    Deduct.—Receipts.
    Deduct.—Moiety (of Net Working Expenses) debitable to District Funds.
  Sugar-cane Mills (Net).

4. Demonstration and Experimental Works.
  (*i*) Industrial and Commercial Museums (Net).
  (*ii*) Weaving.
    Deduct.—Receipts.
  (*iii*) Home Industries (Net).
  (*iv*) Experimental Works.
  (*v*) Experimental Industries.
    (*a*) Other Experimental Industries,
    (*b*) Rural and Minor Industries,
    (*c*) Mineral Industries.
    Deduct.—Receipts.

5. Registrar of Joint Stock Companies.

6. Well Boring Section.

29. CO-OPERATIVE SOCIETIES.

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[86] Special charges include charges on account of scholarships, preparation of bulletins, buildings and petty repairs, and portable reeling basins.

[87] Special charges include charges on account of tools and machinery, manure, rent on lands and buildings, labour, purchase of seed, cocoons and cost of mulberry leaves.

[88] Charges on account of collection and compilation of statistics are shown separately.

[89] Charges on account of wages, purchase of raw materials and repairs and renewals are shown separately.

I. Local Self-Government.

30. GRANTS FOR PUBLIC IMPROVEMENTS.

1. Bangalore City Improvement.
2. Improvement of Water-Supply in towns.
3. Improvement of towns and minor Municipalities.
4. Mysore City Improvement Fund.
5. Rural Reconstruction.
6. Drinking water wells in villages.
7. Malnad Improvement.[90]
8. Sanitary Improvements.
9. Grants-in-aid to District Boards under Local Self-Government Scheme.

J. Army and Defence.

31. ARMY (*Non-voted*).

1. Headquarters.
2. Mysore Lancers.[91]
3. Mysore Transport Corps.[91]
4. Mysore Horse.[91]
5. Barr or Native Infantry.[91]
   Deduct.—Pay of Barr Sepoys, lent to private parties.
6. Grass Farms.[92]
7. Kunigal Stud Farm.[93]
8. Military Stores.
9. Palace Military.
10. Schools in Military areas.[94]
11. Superannuation and retired allowances.[95]

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[90] Includes cost of dispensaries and improvement works.

[91] Includes charges on account of :—
Feed and keep of horses, mules, ponies and bullocks,
Purchase of ammunition,
Cost of free kits,
Water charges,
Polo charges,
Clothing charges,
Line gear,
Repairs and renewals of carts and harnesses,
and Band Instruments.

[92] Special charges are :—
Collection of Farm produce, improvements to farms and commission to cattle-pound keepers.

[93] Includes charges on account of purchase, feed and keep of live stock.

[94] Scholarships are shown separately.

[95] Pensions and gratuities of retired military officers and men are shown separately.

12. Military Works.
    - (*i*) Original works.
    - (*ii*) Repairs.
    - (*iii*) Establishment.
    - (*iv*) Tools and Plant.

13. Military Stores Suspense Accounts—Equipment charges.
    Deduct.—Receipts.

32. SUBSIDY TO BRITISH GOVERNMENT.—(*Non-voted*).

K. Famine Relief and Insurance.

33. FAMINE RELIEF.

34. FAMINE INSURANCE.

L. Miscellaneous Railway and Electrical Expenditure.

35. MISCELLANEOUS RAILWAY EXPENDITURE.

36. MISCELLANEOUS ELECTRICAL EXPENDITURE.

M. Capital Outlay not Charged to Revenue.

37. RAILWAYS AND TRAMWAYS.—Capital account.

1. Open Lines.
   State Railways worked by the Madras and Southern Mahratta Railway Company.
   Railways worked by Government.[96]
2. Lines under construction.

38. KRISHNARAJASAGARA.—Hydro-Electric and Irrigation Works.

1. Dam Works (*a*) Krishnarajasagara Works.
   Deduct.—Receipts on Capital Account.
   (*b*) Surveys for other reservoirs.
   Deduct.—Receipts on capital account.

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[96] Cost of rolling stock, and construction of saloons, etc, are shown separately

2. Irrigation Works.
    (1) Low Level Canals.
    (2) Hemagiri Channel.
    (3) Mandagere Channel.
    (4) Chamaraj Right Bank Channel.
3. Hydro-Electric Works.
    (*i*) Capital outlay on new installations.
    (*ii*) Capital outlay on old installations.
        Sivasamudram—Kolar Section.
        Bangalore Section
        Mysore Section.
        Stock and Suspense.

39. INDUSTRIAL OR OTHER WORKS.

1. Sandal Oil Factories.
2. Other Works.[97]
3. Kolar Gold Fields Water Works.

40. IRON WORKS.

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[97] Other works are :—
Central Industrial Workshop,
Soap Factory,
Weaving Factory,
Arts and Crafts Workshop.

PART III.

Civil Debt Heads.—(Both Receipts and Disbursements.)

LOCAL CESSES.

1. Total amount of Cess*
2. Deduct—Refunds.
3. Net amount.

Deduct the whole to be credited to District Funds and Education as noted hereunder :—

(*a*) Seventy-six per cent of cess on Land Revenue and Sixty seven per cent of cess on other heads of revenue creditable to " District Funds. "

(*b*) Twenty-four per cent of cess on Land Revenue and Thirty three per cent of cess on other heads of revenue creditable to " Education " (Remittance head).

R. INVESTMENT ACCOUNT.

1. General Investment Account.
2. Fixed Deposits in Banks.

S. DEBT.

3. Permanent Debt.
4. Temporary Debt.

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*These heads appear only in the treasury accounts. Only local cess on " Land Revenue and Miscellaneous " is adjusted in the Treasury Accounts. Local cess on Forest and Excise Revenues is calculated in the Account office, quarterly, and credited to " District Funds " (including Kolar Gold Fields Sanitary Board Fund) and " Education. "

Local Cess on Excise revenue.—This is not separately collected but 11—17 of the following items of Excise Revenue is credited to " District Funds " and Education :—

Arrack, Ganja and Majum, and Beer—Duty.
Toddy—Shop rent, tree rent, tree tax.

The following cesses, when levied, are collected along with Revenue and credited to the Funds concerned direct in the Treasury Accounts, except in the case of cesses on Forest Revenue, which are adjusted in the Account Office :—

(1) Education and Railway cesses—District Funds.
(2) Irrigation cess—Irrigation cess fund.
(3) Coffee cess.—Coffee cess and experimental station fund.

T. UNFUNDED DEBT.

5. Insurance and Provident Funds :—
   - (a) State Life Insurance Fund.[1]
   - (b) State Provident Fund.[2]
   - (c) State Railway Provident Fund
   - (d) Military Provident Fund.[3]
   - (e) Industrial Department Provident Fund.
   - (f) Electrical Department Fund.
6. Savings Bank Deposits.
7. Endowments and other Accounts :—
   - (a) Endowments for charitable, educational and other purposes.[4]
   - (b) Damodar Dass Charities Fund.[5]
   - (c) Tumkur District Board Railway Cess Deposits.
   - (d) Deposits of Shimoga District Board Railway Loan.
   - (e) Deposits of Chitaldrug Municipal Water-supply Loan.

U. RESERVE FUNDS.

8. Reserve Funds.

V. LOCAL AND OTHER FUNDS.

9. Local Funds :—
   - (a) to (i) District Funds (one for each District).[6]
   - (j) K. G. F. Sanitary Board Fund.[6]
   - (k) Irrigation Cess Fund General.[7]
   - (l to s) District Irrigation Cess Fund (one for each District).[7]
   - (t) Taluk Funds.[8]
   - (u) Village Funds.[8]
10. Municipal and City Improvement Trust Funds :—
   - (a) Municipal Funds.[9]
   - (b) Mysore City Improvement Trust Fund.[10]

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[1] *Vide* Articles 293-294. The transactions relating to both official and public branches appear under this head.

[2] *Vide* Article 295.

[3] *Vide* Article 296.

[4] *Vide* Article 209.

[5] The interest realized on the investments of the Fund is credited to this head and scholarships granted are charged to this head.

[6] *Vide* Articles 248-255. The transactions relating to each District are recorded under separate heads.

[7] *Vide* Articles 261-262.

[8] *Vide* Articles 256-258.

[9] *Vide* Articles 259-260.

[10] *Vide* Article 263.

11. Muzrai Funds—(i) Muzrai Funds.[11]
    - (*a*) Muzrai Institution Funds.
    - (*b*) Institutions under Palace Management.
    - (*c*) General Muzrai Funds.
    - (*d*) Muzrai Establishment Fund.
    - (*e*) Muzrai Scholarship Fund.
    - (ii) Gumbuz Fund.
12. Military Funds :—
    Remount Fund.[12]
13. Mysore University Fund.[13]
14. Miscellaneous Funds.[14]
    - (*a*) Village Improvement Fund.
    - (*b*) Coffee Cess and Experimental Station Fund.

W. DEPOSITS.

15. Civil Deposits.[15]
    - (*a*) Revenue Deposits.
    - (*b*) Judicial Deposits.
    - (*c*) Personal Deposits.
    - (*d*) Savings Bank Dead Accounts.[16]
    - (*e*) Trust Interest Fund Deposits.[17]
16. Palace Deposits :—
    - (*a*) Palace Deposits.
    - (*b*) Palace Personal Estate Accounts.
17. Departmental Deposits :—
    - (*a*) P. W. Deposits.[18]
    - (*b*) C.P.S. Deposits.
    - (*c*) Railway Deposits.
    - (*d*) Forest Deposits.
    - (*e*) Education Deposits.
    - (*f*) Military Deposits.
18. Deposits of Local Loans :—
    - (*a*) Deposits of the Chikjajur-Chitaldrug Railway Debenture Loan.

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[11] *Vide* Articles 264—267.

[12] *Vide* Article 268.

[13] *Vide* Article 269.

[14] *Vide* Articles 270 and 271.

[15] *Vide* Articles 216, 226 and 232.

[16] *Vide* Rule 45 of Savings Bank Rules.

[17] The interest realized on the several securities held in trust and distributed to the several holders appears under this head. The transactions on account of purchases and sales of securities held in trust also appear under this head.

[18] Only the credits will appear in the Treasury accounts.

19. Other Deposits :—
  - (a) Private Estates under Government Management.[19]
    - (i) For repayment of loans.
    - (ii) For other purposes.
  - (b) Family Remittance Deposits.[20]
  - (c) Deposits of excess recoveries from Agricultural Banks.[21]
  - (d) Deposit of Imperial war service fund annuities.
  - (e) Share of local cess on Excise Revenue due to District Funds.[22]

W. (a) ADVANCES.

20. Revenue Advances :—
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[19] *Vide* Articles 234-237.

[20] *Vide* Article 53. No debits appear in the Treasury accounts, but only in Messrs. Coutts & Co's accounts when payments are made to the families of officers in England.

[21] *Vide* para 9 of Appendix XV.

[22] *Vide* Article 250.

[23] *Vide* paras 1 to 3 of Appendix XVI.

[24] *Vide* paras 4 to 8 do

[25] *Vide* paras 9 to 13 do

[26] *Vide* para 14 do

[27] There will be no credit to this head in the Treasury accounts. All payments at Treasuries and Banks on account of the Factories are debited to this head in the first instance and the adjustment to final heads is made in the Account Office.

[28] *Vide* para 15 of Appendix XVI.

[29] *Vide* Article 137 (b).

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[30] Advances to contractors and Disbursers appear under this head in the classified abstract of the Forest Department.

[31] *Vide* para 16 of Appendix XVI.

[32] *Vide* paras 17 to 19 of Appendix XVI.

[33] *Vide* Article 165.

[34] The outlay on District Fund works including Establishment and Tools and Plant charges and Palace works is debited to this head in the Public Works Accounts and the amounts of crossed cheques received therefor from District Boards and Palace are credited to this head in the Treasury Accounts.

[35] All disallowances in the Forest accounts made by the Comptroller, the Conservator or the District Forest officer and their adjustments appear under this head in the Forest Accounts.

[36] Charges incurred by the Survey Department are debited to this head in the departmental accounts and the credits appear in the Treasury accounts. *Vide* Article 459, Vol. II.

[37] Pensions paid on behalf of Local Bodies and amounts recovered therefor from the Local Bodies concerned will appear under this head. Pensionary contributions on behalf of their employees received as per Article 266(B), Mysore Service Regulations, should be credited under " XI Pensions."

[38] *Vide* Article 162.

[39] *Vide* Article 161.

[40] *Vide* para 20 of Appendix XVI.

[41] *Vide* Article 102.

(*f*) Advance account for weights and measures.[42]
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[42] *Vide* para 22 of Appendix XVI.

[43] *Vide* para 23 of Appendix XVI.

[44] Transactions in British Treasuries on behalf of the State appear under this head.

[45] Transactions in Mysore Treasuries on behalf of the British Government appear under this head.

[46] Credits and debits which cannot be classified under any of the specified heads for want of sufficient particulars appear under this head in the first instance in the books of the Account office and are adjusted subsequently.

[47] Over-payments recovered should be credited under this head in the Treasury accounts. Such credits are adjusted in the Account office as deductions from expenditure if the credit relates to the payments made in the same year, or by credit to the Revenue heads of the department concerned or to 'XIII. Miscellaneous' if there is no corresponding revenue head for the department if the overpayments relate to previous years.

[48] When a depositor desires to have his Savings Bank Account transferred from Treasury A to Treasury B, the officer in charge of A, on receipt of the pass book from the depositor, should make a transfer adjustment in his accounts by debiting the balance at credit of the depositor to the head " Savings Bank Transfers " by *per contra* credit to " Savings Bank suspense. " The officer in charge of B will, on receipt of the Pass Book, credit " Savings Bank transfers " and debit " Savings Bank suspense " account. No cash receipt or payment will appear under these heads.

[49] *Vide* Articles 6 and 7 and Article 347, Vol II.

[50] Represents balances of departmental accounts which are not included in the Provincial cash balance of the State.

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[51] *Vide* Chapter VIII and Appendix XV.
[52] *Vide* Article 583, Vol. II.
[53] *Vide* Appendix XXVII, Vol. II.
[54] *Vide* Chapter 10.
[55] *Vide* note against No. 48.

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  - (iii) Items adjustable by Civil Department.[64]
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[56] *Vide* Article 458, Vol. II.

[57] Do 471 do

[58] Do 481 do

[59] Represents transactions in one Division on account of another.

[60] *Vide* Article 250.

[61] This head records the transfer adjustment of transactions between the Forest Department and other departments.

[62] Represents transactions between Public Works and other departments.

[63] Transactions between Railway and other departments.

[64] Transactions between Education and other departments.

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[65] Transactions between Electrical Department and other Departments.
[66] Transactions between Military Department and other Departments.

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GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE

MYSORE CIVIL ACCOUNT CODE

VOLUME II

SECOND EDITION

Corrected to 30th June 1926

ISSUED BY THE COMPTROLLER TO THE GOVERNMENT OF
HIS HIGHNESS THE MAHARAJA OF MYSORE

BANGALORE:
PRINTED AT THE GOVERNMENT PRESS
1927

MYSORE CIVIL ACCOUNT CODE, VOLUME II.

PREFACE.

Volume II of the Mysore Civil Account Code, which is now issued in accordance with the orders of Government communicated in unofficial No. 283, dated 6th April 1926, corresponds to and will replace Volume II of the Mysore Account Code, and includes all alterations as have since been introduced through lists of corrections or are considered otherwise necessary. The following important alterations have been made in issuing this as Volume II of a separate Code.

(a) *Addition of:—*

(i) Chapter XXVII.	Electrical Department.
(ii) Chapter XXVIII.	Railway Do.
(iii) Chapter XXIX.	Education Do.
(iv) Chapter XXX.	Industrial and Commercial Concerns.
(v) Appendix XXIV.	Instructions for the guidance of Treasury Officers.
(vi) Appendix XXX.	Rules relating to the payment of Pensions by Money Orders.

(b) *Deletion of:—*

(i) Appendix III.	Bills which may be paid by Taluk treasuries on their own responsibility.
(ii) Appendix V.	Rules relating to Revenue Money Orders.
(iii) Appendix VII.	Instructions to Military guards escorting treasure by road.
(iv) Appendix XI.	Instructions regarding the payment of British Military Pensions in the Secunderabad Division.
(v) Appendix XII.	List of ordinary objections taken by the Audit Office.

(c) *Transfer from the body of the Code to separate Appendices of:—*

(i) Rules regarding the disposal of Cheques on Banks. (Appendix XXVII).
(ii) Subsidiary Registers and Accounts (Appendix XXVIII).
(iii) Additional rules for the remittance of treasure by rail (Appendix XXXIII).

(*d*) *Transfer of the rules contained in Appendix to the body of the Code :—*

Appendix X.—" Procedure regarding transactions between the Post Offices and the Mysore Treasuries " to the body of the Code under " Chapter XXXI, His Majesty's Jamakharch Accounts."

(*e*) *Revision or re-arrangement of:—*

(i) Chapters 1 and 2 (General procedure of treasuries and Special rules—Taluk treasuries) in three Chapters (Constitution and Administration of treasuries, Custody of treasure and General procedure of treasuries).
(ii) Chapter 11.—(Resource and Remittance) in two chapters (i) Resource, and (ii) Remittance.
(iii) Chapter 12 (Miscellaneous).

(*f*) *Re-numbering of all Chapters, Articles, etc., in continuation of those of Volume I, to facilitate reference :—*

2. With the issue of this volume, Volume II of the Mysore Account Code should be regarded as superseded and should not be quoted in future. Errors and omissions noticed may kindly be communicated to the undersigned.

BANGALORE,
30th June 1926.

T. SATYARAJ CHETTY,
Comptroller.

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MYSORE CIVIL ACCOUNT CODE.

VOLUME II.

TREASURY PROCEDURE.

Introductory Notes.

The cash balance of the State is made up of the balance (1) in the Government account with the Banks and (2) at the several Government treasuries. The rules contained in this Volume lay down the procedure to be followed at Government treasuries.

In this Code, the term "Treasury" includes a "Sub-Treasury" (Taluk Treasury).

CHAPTER XVII—CONSTITUTION AND ADMINISTRATION OF TREASURIES.

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Constitution.

297. The Government treasuries in the State are:—

1. State Huzur Treasury, Bangalore.
2. District Treasuries situated at the Headquarters of all Districts (except Bangalore).
3. Taluk Treasuries situated at the Headquarters of all Taluks.

298. The State Huzur Treasury, Bangalore, is under the control of the Comptroller who may entrust the immediate executive charge to an Assistant Comptroller subordinate to him. The relation of this treasury to Taluk treasuries in the Bangalore District is the same as that between the District treasuries and Taluk treasuries of other districts.

299. The District treasury is in general charge of the Deputy Commissioner who may entrust the immediate executive charge to a 'Treasury Officer' subordinate to him, but he cannot divest himself of the administrative charge.

Assistant and Probationary Assistant Commissioners will, before being placed in independent charge of a treasury, undergo special training in all branches of treasury work in accordance with the scheme approved by Government (*vide* Appendix XXIII) under an experienced Treasury Officer from four to six months). (*G. O. No. R. 1031-40—G. F. 246-04-6, dated 7th August 1907.*) Frequent changes in the charges of treasuries should be avoided.

300. The Taluk treasury is in the executive charge of the Amildar who acts under instructions from the Deputy Commissioner, Treasury Department. The Sheristedar is in the immediate charge of the treasury under the orders of the Amildar and performs the duties of the Amildar during the absence of the latter from the station.

301. As the proper despatch of work in the treasury depends more upon the efficiency of the establishment therein maintained than on its mere strength, the Deputy Commissioner should, as opportunities occur, employ in the treasury only qualified hands who have passed the required tests and who have acquired some practical knowledge of the system of treasury accounts and transfer those unacquainted with such work to other branches under him. (*G. O. Nos. 1660-68—Fl. 136, dated 20th August 1900 and R. 1031-40—G. F. 246-04-6, dated 7th August 1907.*)

Responsibility.

302. The responsibility for the proper executive management and working of treasuries rests entirely with the Revenue authorities and no part of such responsibility devolves on the Comptroller. The Revenue Commissioner, as the Chief Revenue authority, has control over the treasuries and their administration devolves on him.

303. The Deputy Commissioner is responsible to Government for the due accounting of all moneys received and disbursed and for the safe custody of cash, notes, stamps, securities and other Government property. The appointment of a subordinate to the immediate charge of a treasury in no way relieves him from responsibility. His responsibility extends not only to the security of the cash balance with the stamps and opium and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission and to the implicit obedience of the Treasury Officer to the instructions issued from the Account Office. He should also satisfy himself by personal inspection that the administrative arrangements in the treasury are sufficient and that the rules laid down in the Account Code and the circular orders issued by the Comptroller are actually carried out.

The Deputy Commissioner is bound to satisfy himself, by periodical examination (at least, once in every two months for *cash*, once in every quarter for *deposits*, and once in each half year for *stamps*, *opium*, *ganja*, *securities and bill forms*)—

(1) that the actual stock of cash, stamps, opium, ganja and securities is kept under joint lock and key and corresponds with the book balances, and that the treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business and that this sum together with value of stamps, opium, etc., in his sole custody is not larger than the security given by him;

(2) that the deposit registers are kept up according to the rules prescribed in Chapter XXI, and

(3) that the stock of bill and similar forms, which are intended for use in monetary transactions, is carefully kept under lock and key by the Treasury Officer and periodically tallied with the nominal balance of such forms on the stock books.

304. The Deputy Commissioner should, when assuming or making over charge of a district, see that the stock of cash, stamps, etc., is thoroughly verified and that the certificate of taking over charge is invariably despatched to the Comptroller on the same day that the transfer takes place.

305. Deputy Commissioners should remember that, when an irregularity of any kind is brought to their notice by the Comptroller, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

306. It is primarily the duty of the District Treasury Officer to see that the transactions taking place in all the treasuries in his district are fully vouched and recorded, as they take place, and that the prescribed returns and vouchers are unfailingly submitted to the Comptroller on the appointed dates in a complete and correct condition. It is also his duty to carefully study the codes and circular orders bearing upon treasury work and guide the subordinate staff placed under him (*G. O. No. R. 3395-404—R. M. 16-23-2, dated 24th January 1924*). He should also see that the Taluk treasuries follow the rules and submit their returns in time, in a complete and correct condition.

307. The Amildar is responsible for the due accounting of all moneys received and disbursed, and for the safe custody of all coin, currency notes, stamps, opium, ganja, etc., and other Government property in the Taluk treasury. As regards charges paid at Taluk treasuries, he is personally responsible for the recovery of any erroneous payment made by them. He will seek the instructions of the Deputy Commissioner, Treasury Department, with regard to all payments which he is not competent to make under the rules in the Account Code or in other matters about which he feels any doubt.

NOTE.—In the case of Taluk treasuries of the Bangalore District, necessary instructions will be sought for from the Officer in charge of the State Huzur Treasury, Bangalore.

308. Every Amildar, on taking charge for the first time, of a new taluk, should satisfy himself that the accounts, books, etc., are in proper order and brought up to date. He should also count all cash, notes, stamps, opium cakes and ganja boxes in stock, and take charge of them, after satisfying himself that the balances agree with those shown in the accounts, and send up a report in Form 12, to the Deputy Commissioner and the Comptroller.

Business Hours and Holidays.

309. All the treasuries in the State will be kept open to the public from 11 A.M. to 4 P.M., every day except on Sundays and other authorised holidays. (*G. O. No. Fl. 4022-30—Gl. Fin. 231-04, dated 29th December 1904.*) Ordinarily no work should be done in the treasury after sunset. If, in cases of urgency, any work is required to be done after sunset, such work should on no account be done without sufficient light. (*G. O. No. 2043-52—F. 199, dated 31st August 1900.*)

1. These instructions should be strictly given effect to by all the Treasury Officers, and the Deputy

Commissioners, Treasury Department, should see that they are observed by all the Taluk treasuries under their control.

2. Notice boards specifying the hours for the transaction of business at the treasury, and the dates on which the treasury will be closed on account of public holidays during the ensuing quarter should be posted up conspicuously at each District and Taluk treasury. (*G. O. No. Camp. 145, dated 2nd November 1892.*)

3. If any law requires that the treasury be kept open till a named hour, on any day, the accounts cannot of course be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

Notices.

310. Treasury Officers should themselves see that the notices, which they are required to exhibit under standing orders or other instructions received from time to time, such as those regarding the encashment of currency notes, the supply of small coin and copper, and the like, are exhibited conspicuously in places which the public enter freely, and that no favouritism is shown in the conveniences which the treasury can offer.

Correspondence.

311. All communications regarding treasury work will be addressed to the Deputy Commissioner, Treasury Department, and should (if a reply is needed) be replied to from the treasury office, the reply being signed either by the Deputy Commissioner or Treasury Officer, as may be deemed most suitable with reference to the importance of the communication.

1. Such communications, if written by the Treasury Officer, will be signed by him in that capacity, but if the draft has been approved of by the Deputy Commissioner, it should be signed by that officer or 'for Deputy Commissioner' if he is unable to attach his signature to the fair copy. Whether the draft has or has not been passed by the Deputy Commissioner, the communication should be headed as from 'the Deputy Commissioner, Treasury Department' to the 'Comptroller.' Communications otherwise headed are liable to be returned for amendment.

2. The responsibility for all treasury and account business being with the Deputy Commissioner, it rests entirely with him to lay down to what extent he will allow his Treasury Officer to correspond direct. When the Deputy Commissioner is out in camp or away from the headquarters station, it will generally be convenient to allow the Treasury Officer to communicate direct in treasury matters, as he is in fact obliged to do so in urgent cases.

3. In all matters of importance (and particularly in correspondence with the Comptroller relating to resource questions) the Treasury Officer should submit his drafts to the Deputy Commissioner, whenever it is possible to do so.

4. Although the Deputy Commissioner may manage his treasury by a Treasury Officer, he must not treat his treasury as a separate and independent office. He should not address the Treasury Officer officially or forward the Treasury Officer's explanation instead of his own in reply to questions or enquiries touching his treasury work.

312. In Taluk treasuries, the Amildar while in headquarters, should sign all accounts, returns and fair copies and approve all treasury correspondence, though the signing of pay orders on vouchers, acknowledgment on challans, postings in accounts, etc., may be left to the Sheristedar.

Security of Staff.

313. The officers mentioned below shall furnish security of the amounts entered against their names :—

	Rs.
District Treasurers, Mysore and Shimoga, and Treasurer, State Huzur Treasury	7,000
Other District Treasurers	5,000
District Treasury Head Shroff	1,000
District Trearury Deputy Shroff	500
Huzur Treasury Head Shroff	1,000
Huzur Treasuyr Deputy Shroff	500
Taluk Sheristedar	500
Taluk Treasury Shroff	500
Huzur Treasury Gollar	50

1. The security papers and the letters of agreement including those of Taluk Sheristedars and Shroffs should be secured in the District treasury.

2. The security required should be furnished within one month after the date of appointment, either by deposit of cash in a treasury or Government Savings Bank or by deposit of Government Paper duly endorsed and accompanied by a power to sell, and the appointment will be liable to be cancelled if the prescribed security is not so furnished.

314. The security bonds shall be in the form prescribed in Government Notification No. Fl. 974, dated 11th January 1902 (Forms 63A, 63B and 63C). The promissory notes lodged as security may be returned after six months from the date of vacation of office by the person depositing them, but the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer. It is the duty of the Revenue Officers, and not of the Account Department, to see to the existence and sufficiency of the security.

NOTE.—The sufficiency of all securities should be examined by the Deputy Commissioner or one of his Assistants once a year, and a report made to Government within the 15th July. The report must clearly show whether the security is sufficient and in a realizable form.

Audit Objections.

315. Detailed instructions regarding the disposal of objections raised by the Audit Office are contained in Articles 25 and 26.

The objection slips and periodical objection statements showing the result of the examination of the lists of payments and cash accounts should be returned punctually, and the replies in them should be such as will enable the Audit office to adjust the items under objection without further correspondence.

The Deputy Commissioners, Treasury Department, should not simply forward the replies received from the Amildars without further investigation. Such replies as 'Amildar's reply attached,' 'correspondence relating to the subject forwarded herewith' will not ordinarily be accepted. If it be considered necessary to forward such replies or correspondence in original to the Audit Office, a brief abstract thereof in English (if the correspondence is in vernacular) should invariably be given with the remarks thereon of the Deputy Commissioner, Treasury Department. Vernacular papers received from taluks should ordinarily be retained in the District treasury and not sent to the Audit Office. In cases of recoveries of overpayments, it is not sufficient to say 'amount recovered'; the number and date of the voucher in which the amount has been short-drawn or the treasury item of credit in the schedule concerned, if it is a cash recovery, should invariably be stated.

1. The original objection statement received from the Audit Office should on no account be sent out of the headquarters of the treasury, only extracts therefrom being sent to the officers concerned. The return of the statement should not be delayed beyond the due date for the reason that complete disposal has not been possible. If replies from the Taluk treasuries are not received in time for the return of the objection statement to the Audit Office, the fact should be noted in the reply column in the statement, and the receipt of the reply and its transmission to the Audit Office carefully watched. A copy of the objection statement should be kept in the treasury.

2. To check delays in the submission of the objection statements, the Treasury Officer should maintain a register showing the dates of their receipt in the treasury and the dates of their despatch to the Audit Office.

3. Explanations should be written as concisely and neatly as possible.

4. A register should be kept in the treasury in which separate pages should be set apart for each officer or department, as may be convenient, which draws money from the treasury. As soon as any money is retrenched, whether by separate slip or objection statement, it should be entered at once in this register for recovery, and should be recovered from the next bill presented by the officer concerned. When a certificate, bill or other information is required, a note should similarly be made in this register and its submission watched. When any bill is presented for payment, the register should be consulted to see whether any recovery has to be effected. If any recovery is made it should be noted in the register, the number and date of the vouchers being also quoted in it.

5. When a recovery is made at a treasury by compulsory deduction from a bill, the bill from which deduction is made should be one containing a claim similar to that which was retrenched. Thus, a retrenchment of a contingent expenditure should be from a contingent bill and not from a salary or establishment bill; the recovery of a sum retrenched from a salary

or pay bill need only be made from the next salary or pay bill and of a sum retrenched from a travelling allowance bill from the next payment of travelling allowances; but retrenchments of travelling allowances must be recovered in cash or from salary or pay bill when the officer does not, within a month, present a travelling allowance claim from which they can be recovered.

6. Recoveries should be distinctly shown at foot of the bills (not on sub-vouchers), the number and date of the objection statement or other authority being distinctly quoted.

316. A set of instructions for the guidance of the Treasury Officers is given in Appendix XXIV. Omission to follow any of these instructions and violation of the rules laid down in the Account Codes and circulars issued by the Comptroller will be recorded as treasury irregularities.

Requisitions for corrections of accounts are also recorded in the Treasury irregularity register.

Treasury Inspection.

317. Deputy Commissioners should personally conduct a detailed inspection of their District treasuries at least once a year and submit their reports to Government in the Financial Department, through the Revenue Commissioner.

318. As the Revenue Commissioner is the ultimate head of the department, it is necessary that he should, by inspecting the treasuries, acquire a direct knowledge of the state of each treasury and set right defects. All District treasuries will be inspected periodically (at least once a year) by him and his observations will be communicated to the Comptroller together with any order which, on the occasion of such inspections, he may give to the officers in charge of the treasuries. He will bring important matters to the notice of Government. His attention during such inspection will be confined only to important matters such as those specified in Article 322 (*b*) below. As the object of the Revenue Commissioner's inspection is to effect an improvement in the administration of treasuries, it will be left entirely to his discretion to conduct his inspections in any manner he deems fit. The submission to him of the inspection reports of the Deputy Commissioners and the communications to him of the irregularities detected in the course of audit in the

Comptroller's Office will enable the Revenue Commissioner readily to know what defects and drawbacks in each treasury require to be remedied.

319. The Taluk treasuries in a district should be inspected twice a year by the District Treasury officer and his reports should be submitted to the Deputy Commissioner for review and issue of necessary orders. This inspection will be in addition to the annual inspection by either the Deputy Commissioner or one of his other Assistants. (*G. O. No. R. 3395-404—R. M. 16-23-2, dated 24th January 1924*).

NOTE. 1.—When the District Treasury Officer happens to be in Revenue Charge of a Taluk or Taluks, it is sufficient if he inspects the Sub-treasuries within his revenue jurisdiction twice in the year. A third inspection by him is not necessary. (*G. O. No. R. 2813-23—R. M. 14-25-4, dated 2nd December 1925.*)

NOTE 2.—The Taluk treasuries in the Bangalore District will be inspected by the Officer in charge of the State Huzur Treasury.

320. Deputy Commissioners should instruct officers inspecting Taluk treasuries to note in their reports any irregularities or informalities which come under their observations in the course of inspection, though not connected with the printed questions of the report, and any suggestions that may appear deserving of consideration to promote the efficiency of the treasuries.

321. (*a*) Independently of the Revenue Commissioner's inspection, the Comptroller will arrange to have all the District treasuries (including the State Huzur Treasury) and at least two Taluk treasuries in each district inspected by himself or one of his Assistants at least once in two years with special reference to technical details of the Finance Department. (*G. O. Nos. R. 3432-41—G. F. 134-06-6, dated 2nd December 1907, R. 6102-11 —L. R. 401-07-2, dated 21st March 1908 and R. 3395-404—R. M. 16-23-2, dated 24th January 1924.*)

(*b*) The Comptroller will, if he finds it necessary, himself inspect or depute a qualified officer of his department to examine and report on special matters requiring local and detailed investigation.

NOTE.—The system of inspection of treasuries by officers of the Account Department is not intended to relieve the Revenue Commissioner and the Deputy Commissioners of their responsibility in the matter of management and inspection.

322. (*a*) The form of questions prescribed for the use of the Inspecting officers during their inspection of treasuries is given in Appendix XXV.

(*b*) The inspecting officer should see that the boxes in which the money is kept are in good order, that the guard is properly posted, that the Treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the deposit registers and pension registers are all up-to-date, that the standing orders of the department are observed, that the circulars from the Comptroller are understood and filed to date, and generally, that the office registers and records are in good order. He should also notice the degree of supervision exercised by the Treasury Officer in respect of the examination of coin presented by the public and its withdrawal from circulation, if tampered with or unduly worn.

Annual Report on the Working of Treasuries.

323. The Revenue Commissioner should submit to Government an annual report on the working of the treasuries in the State dealing with their administration during the year. The review of the working of treasuries prepared by the Comptroller embodying the results of their working, only so far as *accounts* are concerned, will be sent to the Revenue Commissioner who will take the necessary action on it and incorporate it in his general report to Government.

Records.

324. The periods for which the various records of the Taluk and District treasuries are to be preserved are given in Appendix XXVI.

The records enumerated in this appendix should be destroyed on a certificate, that there are no unsettled objections relating to them, obtained from the Comptroller, by the submission to him of a list in the form prescribed therefor.

CHAPTER XVIII—CUSTODY OF TREASURE.

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Custody of Money.

325. The bulk of the treasury balance remains in a strong room, the door of which has double locks, one of the keys being kept by the Treasury Officer and the other by the Treasurer. The Treasurer holds in his separate custody a sum sufficient for the convenient transaction of the Government business, and this sum, together with the value of stamps, opium, etc., in his sole custody, must not be larger than the security given by him. The sum so held should be seen and roughly verified by the Treasury Officer every night and locked up in the vault under double locks.

326. To guard against the risk of uncurrent or counterfeit coin being substituted in a treasury for good coin presented by the public or received in remittance, shroffs or other officials who handle coin in treasuries should, on arrival for the day's work, give up to the Treasurer or a responsible subordinate to whom the Treasurer may delegate the duty, all coin carried with them at the time. The coin will be restored, when the men leave office at the close of the day's work.

Strong Rooms.

327. The following are the rules regarding the security of strong rooms:—

(*a*) Without the special permission of Government, no place shall be used as a strong room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer. The inspecting officer in certifying the room, may prescribe any necessary conditions as to the manner of storing the coin as, *e.g.*, "that it must not be piled on trestles, but must be in boxes; that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." The inspecting officer must specially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

(*b*) Existing strong rooms will be inspected annually by the Executive Engineer or by an experienced Assistant Engineer or an Upper Subordinate holding sub-divisional charge, deputed by the Executive Engineer for the purpose. The inspecting officer will grant a certificate of safety and it is the duty of the Treasury Officer to obtain such a certificate annually.

(*c*) The commanding officer of the Military guard shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc., but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of the chests and other treasury furniture, not being part of the building or fixtures, shall remain with the officer in charge of the treasury.

(*d*) A copy of the inspecting officer's certificate and of the commanding officer's order shall be hung in a conspicuous place within the strong room. It is the duty of the officer in charge of the treasury to see that any conditions as to the manner of storage expressed in these documents are complied with.

(*e*) The doors and windows of the strong room shall remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The officer in charge must be personally present during the whole time between the opening and shutting of the strong room. The strong room must be closed if in the meantime he is called away on any duty.

(*f*) As an exception to the last rule, the opening of the shutters is permitted during office hours, in the aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building; provided that coin or valuables remain securely packed under lock and key.

(*g*) Only Chubbs, Hobbs or Godrej locks should be used for the Treasury strong rooms and double lock for main stores. (*G. O. No. R. 1425-35—R. M. 7-19-2, dated 25th July 1919.*)

Storage of Coin and Currency Notes.

328. The following are authorised methods of storing coin in strong rooms in treasuries :—

(1) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each

of which has two independent locks *both* of which must be opened before access is obtained to the contents. One of the keys has to remain in charge of the Treasurer and the other in that of the officer in charge.

(2) In bags of uniform contents piled upon trestles. This method is not admissible unless every door, window, drain, skylight, ventilator and other aperture in the walls of the strong room are so closed as to prevent the insertion of any rod or instrument within the room.

(3) Temporarily, in boxes prepared for remittance, in the manner prescribed in Article 586.

NOTE.—Gold coin must be kept in a separate safe or chest.

329. All notes should be stored separately from coin in a tin box or other receptacle designed to protect them from injury by damp, insects, etc. They should be kept in bundles of not more than 100 notes each, each bundle containing notes of one denomination only.

Custody of Padlocks and Duplicate Keys.

330. (*a*) The following are the rules for the custody of duplicate keys of treasury strong room :—

(1) A register of all padlocks belonging to the District and Taluk treasuries shall be maintained in the following form and kept in the strong room of the District treasury :—

Date of receipt	Number borne by padlock and keys	Number of duplicates received	Initial of Treasury Officer who receives the key	Date of removal of any duplicate key	Number and date of order sanctioning the removal	Initial of Treasury Officer removing the key

Separate pages shall be assigned to the headquarter (District) treasury and for each Taluk treasury. Each Taluk treasury shall also keep a list of its own padlocks and keys in the above form.

(2) Every padlock shall have a number impressed upon it or attached to it by a metal or other label and the same number shall be impressed on or attached to each key belonging to it. No two padlocks in the same district shall bear the same number.

(3) If a padlock becomes unserviceable or ceases to be required or if any one of the keys belonging to it is lost, the circumstances shall be reported to the Revenue Commissioner, who shall pass orders regarding the disposal of the padlock and keys. No padlock, of which a duplicate key has been lost,. shall continue to be used in the same district. No spare padlocks should be kept at a Taluk treasury, or, except with the permission of the Revenue Commissioner, at a District treasury, and duplicate keys should not be kept at Taluk treasuries.

(4) No local mechanic shall ever be allowed to repair a treasury padlock or to make a new key for one.

(5) The duplicate keys of the Taluk treasury will be sent to the Deputy Commissioners of the Treasury Department for safe custody.

(6) All spare padlocks with their keys, which are held in the District treasury with the approval of the Revenue Commissioner, and all duplicate keys, except those belonging to the locks of the headquarter strong room door, shall be kept in the headquarters strong rooms under double locks, the key of one lock being in the hands of the Treasury Officer and of the other in the hands of the Treasurer. The duplicate keys of the strong room shall be secured under the seal of the Treasury Officer and Treasurer and deposited in the State Huzur Treasury.

(7) The duplicate keys of the strong room of the State Huzur Treasury shall be deposited in the Bank of Mysore, Bangalore. (*G. O. No. Fl. 5768—G. F. 233 –25—2, dated 6th April 1926.*)

(8) Once a year in the month of July, the duplicate keys shall be sent for, examined and returned to the appointed place, under fresh seals of the Treasury Officer and the Treasurer or Shroff, a note being made in the duplicate key register that they have been examined and found correct.

(9) Whenever the charge of a treasury is transferred or a Treasurer is changed, all padlocks and duplicate keys belonging to the treasury shall be examined and compared with the register

and a certificate shall be signed that they have been found to be correct.

(10) At every inspection of a treasury, the inspecting officer shall report whether he has found the padlocks and all keys (except the duplicate keys of the strong room locks deposited elsewhere) correct and deposited in accordance with these rules.

(*b*) There is no objection to the above rules being modified in particular points to suit local convenience under special orders of the Revenue Commissioner. The essential points to be borne in mind in sanctioning any modification of the rules prescribed are :—

(1) that some person or persons shall be definitely responsible for the custody of duplicate keys ;

(2) that the whereabouts of the keys shall be enquired into periodically and also whenever charge is transferred ;

(3) that when the loss of a key is discovered, the loss shall at once be reported to the Revenue Commissioner by whom such orders should be issued as will prevent the risk of access to the lock by any one into whose hands the lost key may have fallen ; and

(4) that an unnecessary number of duplicates or spare locks and keys shall not be supplied in the first instance, or retained when they have ceased to be required.

Receipt and Issue of Money into and from Double Locks.

331. The following rules must be carefully observed in receiving money into or giving it out from double locks.

(*a*) (1) The money must be prepared by the Treasurer for reception into double locks by being made up in bags of uniform size and the Treasury Officer must thereafter cause the contents of each bag to be emptied into the scales, weighed and poured into another bag, which should be tied up in his presence. The bags thus tested should then be counted into the chest.

(2) Gold coins should be made up in bags of £100 each, the fractional part of £100 being kept in a separate bag.

(3) Rupees should be made up in bags of Rs. 1,000 each. If there are rupees remaining over, which cannot be left in the Treasurer's custody, a bag containing any multiple of Rs. 250 less than Rs. 1,000 should be made up, as a temporary measure, to be converted into a bag of Rs. 1,000, as soon as possible.

(4) Half-rupees should be made up in bags of Rs. 500 each. A supplementary bag of any multiple of Rs. 100 should be made up, if necessary, as provided in the preceding sub-rule. The bags should be put together into a bag of Rs. 1,000 or less.

(5) Quarter rupees should be made up in bags of Rs. 50 each. The supplementary bag should be of any multiple of Rs. 5. The bags should be put together into a larger bag.

(6) Two-anna pieces should be made up in bags of Rs. 50 each. The supplementary bag should be of any multiple of Rs. 5. The bags should be put together into a larger bag.

(7) The preceding sub-rule applies also to one anna pieces.

(8) Quarter annas should be made up in bags of Rs. 30, with a supplementary bag of any multiple of Rs. 5.

(9) Pies should be made up in bags of Rs. 10, with a supplementary bag of Rs. 5, if necessary. The bags should be put together into a larger bag.

(10) Nickel and silver coins should be kept in separate bags.

(11) Broken amounts other than those permitted by this rule should be placed in the receptacle for treasure.

(12) Rules 1 to 11 above, regarding money being placed under double lock only in multiples of certain sums, do not apply to uncurrent coin. All uncurrent coin should be kept separately under double locks.

(*b*) Silver coin may be given out of double locks by counting the number of bags only; if issued in broken amounts, rupees must be issued in multiples of Rs. 250 and other coin in multiples of Rs. 5, no whole bag being opened while another remains undepleted.

(*c*) When money is prepared for reception into double locks, a slip in Form 64, printed on stout paper should invariably be placed in each bag so that should any deficiency, etc., be found in a bag subsequently, the shroff or others responsible for the counting and examination of the money in the bag may easily be known. Flimsy scraps of paper illegibly written should never be used.

NOTE.—In the Taluk treasuries, the memorandum should be initialed and dated by the shroff and the Amildar or in his absence, the Sheristedar.

(*d*) Notes intended for delivery into double locks should be made up in bundles according to denomination in the order of receipt [see Article 565 *b*], the number in each bundle being stated upon the outside. No bundle should contain more than 100. They should be counted over by the officer in charge before being received.

(*e*) Notes when required to be given out of double locks should be counted in detail with the same car,e unless they have been made up into bundles of a fixed size, and signed (after testing as in the last rule) by the officer in charge.

(*f*) Every amount passed into or passed out of the double locks in a treasury should be registered at once in Form 65 (Treasurer's daily balance sheet) or when so specially authorised by the Comptroller, in Form 66 at the time by the officer in charge with his own hand, and a memorandum should be kept in each chest showing its contents.

NOTE.—Taluk treasuries are required to maintain a register in Form 66 for recording in detail the transaction in connection with the issues from and deposits in double locks, of notes and coin. This register should be compared, at each day's closing of accounts, with the shroff's daily balance sheet and the entries in the latter initialed by the Amildar.

(*g*) The lines in Form 65 should be printed wide apart so as to admit of two or three entries against each, in the rare cases when the same kind of money is taken out more than once on the same day.

(*h*) The maintenance of a separate register in Form 66 may be permitted in the case of any individual treasury, when the double lock transactions are numerous and a separate record is convenient and desirable. Each transaction in this register will be initialed *at the time* by the Treasury Officer, but the corresponding entries in the Treasurer's daily balance sheet may be made by the Treasurer. The Treasury Officer's register should be kept in the strong room and at the end of each day the Treasury Officer should carefully check (and attest by his initials) the double lock entries in the Treasurer's daily balance sheet by comparison with those in his own book.

NOTE.—To prevent fraud, it is necessary that the date and particulars of every addition to, or removal from, the treasure under double locks should *then and there* be recorded in the prescribed register.

(*i*) Money arriving from a distance too late in the day for examination may be kept in sealed bags under double locks but only until the next working day, the fact being recorded in the register mentioned in Article 4.

(*j*) In a Taluk treasury, the Amildar must personally open the double lock store when it is necessary to give out any cash or stamps in the morning or to put away in the evening the collections of the day which are in excess of the amount allowed to be kept under single lock. On no account, should he send his key with a messenger to the shroff. When the Amildar has to leave the station, he may leave his key with the Sheristadar, but he must carefully verify the cash directly he returns to headquarters and receive back his key. Each time the key is handed over by the Amildar to Sheristadar and received back, he should obtain from and give to the Sheristadar an acknowledgment of its receipt in a register maintained for the purpose. The Amildar, or in his absence, the Sheristadar should see, before he leaves the office, that the door of the treasury is properly locked and sealed in the presence of the officer in charge of the military guard.

Verification of Cash Balance.

332. (*a*) The Deputy Commissioner, when at headquarters, must always verify the District treasury balance in person and sign the accounts to be rendered to the Comptroller; when he is absent on tour on the first of the month, the duties may be entrusted to the senior gazetted subordinate of the district staff present at headquarters, not being the officer in charge of the treasury, or to any of his Assistants. The Deputy Commissioner should, however, himself perform the duty in person at least once every four months. The fact of the Deputy Commissioner's absence must be distinctly noted in the returns and accounts. The Comptroller is forbidden to accept these returns and accounts under any other signature, save under the circumstances laid down above.

(*b*) If neither the Deputy Commissioner, nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at headquarters when the accounts are ready for signature, the cash balance may be verified and the accounts signed by the Treasury Officer; but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance should be verified by another officer and reported to the Comptroller as soon as any such other officer returns to headquarters.

(*c*) In the case of Taluk treasuries, the Amildars should verify the balance in person and sign the accounts to be rendered to the District treasury. The Amildar should arrange to be at headquarters during the last days of the month and sign the monthly cash balance report. If he is obliged to be absent from headquarters on the last day of any month, a special report should be made to the District treasury, explaining the circumstances which rendered his return impossible. The cash balance on the closing day may in that case be certified and the cash balance report and other accounts signed by the Sheristadar. The Amildar should, however, verify and report the balance as soon as he returns to headquarters. In no case should an Amildar allow more than two consecutive months to pass without his verifying the balance at the end of the month.

(*d*) The verification of the cash balance in the State Huzur Treasury on the first of every month will be made by the Comptroller.

(*e*) When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Comptroller in the usual form of cash balance report.

333. The following is a sufficient and ordinary procedure of a Treasury Officer or Deputy Commissioner in verifying a cash balance by counting:—

(*a*) *Gold coin.*—First take any bag at random, count 25 sovereigns and place them in one pan of a scale and balance it against a like quantity counted and placed in the other pan. Transfer the contents of the second pan to the first and balance the whole against a like quantity of sovereigns which being transferred to the first pan will raise its contents to £100. Verify the contents of the other bags against the standard weight. The contents of every bag containing a fraction of £100 as well as those of any bag found to weigh less than the standard weight should be verified by actual counting.

(*b*) *Silver coin.*—(i) Each bag contains a certain fixed amount. First take any bag at random, have Rs. 50 or Rs. 100 counted in detail and used as a weight in a small scale against which other similar sums are weighed, until the whole contents of the bag are exhausted. Care should be taken that the requisite number of parcels of Rs. 100 or Rs. 50 is made up. The whole amount thus tested should then be taken as a verified weight of Rs. 1,000 or Rs. 2,000 as the case may be, and be placed in one pan of a large pair of scales.

(ii) The whole number of bags should now be counted, and one in every twenty taken at random, opened, its contents poured into the scales and weighed against the verified Rs. 1,000 or Rs. 2,000. If their weight is less, they should be tested by weighment in sums of Rs. 100 as in the above clause; and if after such examination they are found correct, they should be substituted for those taken before as the verified weight.

(iii) Broken amounts may be verified by weighment in smaller quantities of Rs. 50 or Rs. 100 or Rs. 200.

(iv) With proper arrangements, about ten lakhs of coin can be tested in one hour in the above manner.

NOTE.—In Taluk treasuries every bag should be opened and the contents poured into the scales and weighed but if the coins are kept in net bags, the bags may be passed through the scales without being opened. If scales of sufficient size are not available, the bags must all be examined in the manner prescribed for the first bag.

(c) *Copper, bronze and nickel coin.*—There is no rule. The Deputy Commissioner may adopt any method of verification which he thinks satisfactory; but he must remember that he is personally responsible for the correctness of the balance stated by him. He should occasionally count the bags and examine their contents; but it is not essential to do so each month.

(d) *Notes.*—All notes of Rs. 100 and over should be counted with the officer's own hand. For smaller notes, the following plan is sufficient:—

(i) The notes being in bundles of a certain marked number, a few at the top may be folded back and the rest counted by clerks or assistants. The officer should then see, in the case of each bundle, whether the addition of the notes folded back, to the number already counted and marked, makes up the whole alleged number of the bundle.

(ii) The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the officer should satisfy himself that the notes in the bundle are all of the alleged value, *i.e.*, for example, that a ten rupee note is not counted as one of a fifty rupee bundle.

(iii) In Taluk treasuries, however, all notes should be counted by the Amildar himself.

(e) These rules should be printed and pasted on to a board, and hung up in the strong room, in a conspicuous place.

334. At the time of verification of the cash balance on the first of every month, the verifying officer should personally examine the calendars maintained by the Treasury Officers and satisfy himself that all accounts and returns due up to that date have been sent.

Cash Balance Report.

335. A Cash Balance Report for the last day of the month should be prepared in Form 67 in the case of District treasuries and Form 68 in the case of Taluk treasuries, showing separately the value of each kind of coin as well as the number of pieces of each denomination of notes.

336. The total balance should be stated in words, and its distribution between the headquarters and Taluk treasuries should be exhibited so as to show the amounts held in each in notes, in legal tender gold, in whole rupees, in small silver, in nickel and in bronze and copper; the portion of the headquarter balance under double locks, and under the Treasurer's single lock, respectively, should be noted.

337. The report provides also for memoranda detailing:—

(*a*) the remittances to other districts, despatched in the past month, with any of previous months for which first acknowledgments have not been received, the date of despatch being given in each case.

(*b*) the remittance received from other districts in the past month, with dates of despatch and receipt, and the despatch of the first and of the final acknowledgment.

338. The report from each District treasury should be despatched to the Comptroller positively on the 5th of the month. It should be signed by the Deputy Commissioner with a certificate that he has personally verified the several details of the coin and notes held. Whether it agrees with the account or, by any error in them, disagrees, it must declare the literal facts; and it will include with the coin actually found in the treasury, balances of the several Taluk treasuries on the last day of the month..

339. A weekly Cash Balance Report in Form 69 is also sent to the Comptroller to enable him to know what the cash balances are in the several treasuries in the State.

340. The Comptroller will report to Government, the name of any officer whose negligence causes delay in the submission of the Provincial Cash Balance Report.

CHAPTER XIX—GENERAL PROCEDURE OF TREASURIES.

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Division of Departments.

341. The treasury is divided into two departments,—that of the accounts under the charge of an Accountant, and that of the cash, stamps, opium, etc., under the charge of the Treasurer. The Accounts Department of the Taluk treasury is under the charge of the Nagadi Gumsta while the Shroff is in charge of the cash, stamps, opium, etc.

NOTE.—The account and the cash departments shall be separate so far as the officers and the record of transactions are concerned, returns of one being used as a check over the other, by the officer in charge of the treasury. The departments should, if possible, be in different rooms. No person unconnected with the treasury should, on any pretence, be allowed admission either into the Accountant's or the Treasurer's room beyond the bar or counter.

Treasurer's Department.

342. The Treasurer should maintain a simple cash book in Form 70 (without subordinate registers), in which each receipt and payment is posted at the time of making it. The Treasurer will sign and immediately return to the Accountant (after the necessary entry in his accounts) all receipts for money received. He will stamp all payment vouchers 'paid' and retain them for delivery to the Account Department when the books are compared.

343. When stamps or opium have been sold, the total sales should be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the Accountant, so that the necessary entry may be made in the accounts.

Receipt of Money.

344. No sum paid by any party into the treasury may be kept out of the treasury accounts.

345. The challan with which money is presented to be paid in (Article 5) which will be in duplicate except as ruled in Rules 2 and 3 will be handed first to the Accountant. If it is in order in all respects, he will enter it in the proper subsidiary register and place both the challan and the register before the Head Accountant who, after examining the challan and satisfying himself about its correctness, will compare it with the entries made in the subsidiary register, initial the latter and sign a receiving order on the challan authorising the Treasurer to receive the money, and then hand it over *not to the payee but to the Treasurer direct* for receipt of the money. The Treasurer will then receive the money from the person making the payment, count and test it, enter the amount in his own book, and sign the challan. He will then send back both copies of the challan to the Accountant (not through the presenter) for the preparation of a formal receipt (usually the duplicate challan or the remittance book) for his own or for the Treasury Officer's signature; such a receipt only wiil be a proper acquittance. The Treasurer should not, on any account, receive any challan from the Accountant nor should he receive any money or any challan unless a receivable order on it has been signed by the Head Accountant first. If the money receivable on a challan received by the Treasurer from the Head Accountant is not actually paid to the Treasurer, the latter will take it back to the Head Accountant who will then have the entries in the subsidiary register as well as his signature on the receivable order on the challan cancelled.

1. At the end of the day the Accountant's cash book will be written up from the subsidiary registers and if the total receipts shown in the cash book, after deducting receipts adjusted through the subsidiary register of transfer transactions, exceed the amount according to the Treasurer's cash book, the Treasurer should be held responsible for producing either the challan passed by the Head Accountant on which money has not been received or the money due on it, because he should be strictly enjoined not to part with a challan without receiving the money.

2. Receipts for sums less than Rs. 500 do not require the Treasury Officer's signature. All will be signed by the Accountant: and as those for sums received by transfer in account will not be signed by the Treasurer, the District Officer will, by an office order, designate the person who shall attach the second signature in the case of sums under Rs. 500.

3. The Public Works, Post Office and other Departments, send a remittance book with their payments to the treasury, and in it, the treasury receipt should be given. Tho usual challan is required, in addition to the remittance book, for use in the treasury.

4. When challans in duplicate are tendered with cash, the Accountant may initial both, and receiving both back signed from the Treasurer, may complete his signature on one and return it as a receipt to the person who makes the payment, first obtaining in the case of sums of Rs. 500 and upwards, the signature of the Treasury Officer.

5. The serial number with the distinguishing letter indicating the particular subsidiary register in which the item is entered should be noted on the corresponding challans.

When a challan contains several items and they are not all creditable in the same subsidiary register, it should, if possible, be returned and a separate challan for such of the heads as are found in the same subsidiary register obtained from the party concerned. If this is not possible, the amounts creditable in each subsidiary register should be clearly shown on the face of the challan and the serial numbers of the subsidiary registers concerned noted against each part of the amount thus,—

L. R.—40, Rs. 100; E.—51, Rs. 10, and so on.

Revenue and corresponding cesses may be received on the same challan as the form of the subsidiary registers of revenue contains the necessary columns for entering the cesses realised along with revenue.

6. Receipts for money paid for service stamps should always be given upon a printed form signed by the Treasury Officer, whatever the amount may be.

7. When money is received by postal money order, the money order coupon, which contains full particulars, will be the challan; and simultaneously with the signing of the acknowledgment in the money order form, the entry in the subsidiary register should be attested by the Treasury Officer and the credit No. and date should be noted in the acknowledgment portion to be delivered to the remitter.

When Land Revenue is remitted under the Revenue money order system, the procedure detailed in Article 515 will be followed.

8. The fees for the Lower Secondary Examination and Examination for Secondary School-Leaving Certificate will be presented with a challan (in duplicate) and the application. The Treasury Officer will retain the challan and acknowledge the receipt of the fees in the application form. In the case of Local Service and Pleaders' Examinations, the fees will be presented with a challan which will be retained by the treasury and a separate receipt in the prescribed form granted to the party.

The fees for other examinations, such as, those of the Mysore University and the Mysore Civil Service, will be presented with duplicate challans one of which will be signed and returned to the parties as a receipt.

As regards fees for Madras University Examinations presented by private candidates, See Article 512.

9. When money has been paid into a treasury, the Treasury Officer should not sign a duplicate memorandum or a copy thereof, on the allegation that the original has been lost. For further instructions relating to the issue of duplicates of receipts or vouchers, see Article 22. All applications received by Amildars for the issue of duplicates or copies of treasury documents should be referred to the District treasury for disposal.

10. The *order* of the procedure laid down for receipt of money in this Article, is as follows:—

(1) A challan (in duplicate except as ruled in Rules 2 and 3 of Article 5, is to be prepared, and approved by the Accountant (see Rule 4).

(2) The Accountant will enter in the proper subsidiary register and place the challan and the register before the Head Accountant who will hand over the challan to the Treasurer *direct*.

(3) The presenter of money will hand the money to the Treasurer;

(4) The Treasurer will receive and test the money, make the necessary entry in his cash book and sign the challans;

(5) The Treasurer will send back (not through the presenter) both copies of the challan to the Accountant;

(6) The Accountant will then prepare a formal receipt (usually the duplicate chalan or a remittance book) and hand it to the presenter after obtaining, where necessary, the signature of the Treasurer or the Treasury Officer. The transaction is thus completed.

346. When sums of money are paid into a Taluk treasury to the credit of Government, it is essential that the credit shall not only appear in the Taluk treasury subsidiary registers but shall also be noted in the departmental record concerned. A person having to pay money into the Taluk treasury should first go to the Amildar (or in his absence, the Sheristadar) with challans prepared in the prescribed forms showing briefly the head of account, the purpose and the amount. A Shekdar or a Shanbhog paying his collections to the treasury should present his *vasuli* book along with the challans which will be drawn up in the prescribed form, when the collections are of land revenue or any of the other items included in that form. The Amildar will write on the challan a general direction to the shroff to receive the money after it has been noted in the departmental records, if it is an item of revenue for which detailed collection registers are maintained in the revenue branch of the Taluk office, and hand it back to the party. The challan should then be taken to the departmental gumasta who, after making the necessary entries in his accounts, passes it on to the Nagadi Gumasta. If no departmental register is maintained, it should be presented to the Nagadi Gumasta direct. The Nagadi Gumasta, if there is no objection to the receipt of the money, will enter it in the proper subsidiary register and then place both the challan and the subsidiary register before the Sheristadar who, after examining the challans and satisfying himself about its correctness, will compare it with the entries made in the subsidiary register, initial the latter, enter it in the register maintained by him in Form 71 and sign a receiving order on the challan authorising the Shroff to receive the money, and the challan should then be handed over, *not to the party but to the Shroff direct* for receipt of the money and the register returned to the Nagadi Gumasta. The Sheristadar should sit in front of the doors of the strong room and in sight of the Shroff. The Shroff, after counting and examining the money, will make an entry in his cash book, sign the challan or the challans and the *vasuli* book in acknowledgment of the amount and will return the challan to the Nagadi Gumasta for the preparation of the receipt. Where it is customary to give a separate receipt, it should be written out by the Nagadi Gumasta, after he has received back, as above directed, the receipted challan from the Shroff. The Shroff will sign the receipt and return it to the Nagadi Gumasta who will sign and take it to the Amildar (or in his absence the Sheristadar) with the subsidiary register for his signature. Receipts given in Shekdar's or Shanbhog's *irsal* books or departmental remittance books should be similarly signed by all the three officials. In examining the subsidiary registers daily, it will be the Amildar's duty to see carefully that the items entered therein agree with the receipts granted therefor. The Shroff should not, on any account, receive any money on any challan unless a receivable order on it has been signed by the Sheristadar first. If the Shroff does not actually receive the amount receivable on a challan passed by the Sheristadar, he will take it back to the Sheristadar who will then have the entries in the subsidiary register as well as his signature on the receivable order on the challan cancelled.

1 It is important that the public who tender money at a Taluk treasury should know that no receipt is valid or binding on Government unless it is signed by both the Sheristadar and the Shroff. A notice to this effect in both English and Kannada should be hung up in a place where it would be prominently in evidence.

2. When money is received at an Amildar's Court and thence into the Taluk treasury, the acknowledgment for the sum should be given in the Register X (maintained by the Courts) by the Shroff and the Amildar or the Sheristadar under their signature, in the columns provided. No remittance book is required in this case.

3. The treasury branch of the taluk office should enter in the subsidiary register and in the appropriate columns all the items credited as given in the challans presented to it. All demand, collection and balance statements, registers and returns prescribed for departmental revenues should be maintained in the revenue branch of the office and not in the treasury branch.

4. At the end of the month, the totals in the subsidiary revenue registers in the Taluk treasury should be compared with the totals arrived at independently in the departmental accounts.

5. In the case of remittances relating to a sub-taluk, the duplicate of the prescribed challan should, instead of being filed in the taluk office, be sent to the Deputy Amildar of the sub-taluk so as to enable him to keep an independent account of all remittances made to the treasury in respect of his sub-taluk.

6. When a Shanbhog remits the collections of more than one village to the treasury on the same day, it is not necessary for him to present a separate challan for the collections of each village. It is enough if he presents one challan in which are entered (i) the total collections of all the villages in separate money columns according to their nature for being entered in the Nagadi Gumasta's subsidiary register and (ii) the total collections (without details) for each of the villages for comparison with the *vasuli* book by the Hobli Gumasta.

347. When a cheque drawn on a bank, as specified in Art. 6, is paid into the District treasury either by a Government

Officer or by public, it should be accompanied by a challan in duplicate in Form 3.

1. The cheque and the challan shall be received directly by the Treasurer.

2. If the cheque is drawn or endorsed in favour of the Officer in charge of the treasury and if the cheque and the challan are in order, the particulars of the cheque shall be entered in the Register of "Cheque Suspense" (Form 72).

3. The value of the cheque should be included in the cash balance of the treasury by crediting the amount to the head "Cheque Suspense."

4. The second foil of the challan shall be signed both by the Treasurer and by the Treasury Officer and handed over or sent to the payer.

5. The detailed procedure for the accounting and disposal of the cheques received at the treasuries is contained in Appendix XXVII.

NOTE.—Taluk treasuries are not allowed to receive cheques drawn on Banks. If any are received by them, they will be dealt with in the same manner as those received by a Government Officer and forwarded to the District treasury for realization and credit along with a challan in Form 3.

Payment of Money.

348. The bill or other voucher presented as a claim for money will be received and examined by the Accountant and the Head Accountant and then laid before the Treasury Officer, who, if the claim be admissible, the authority good, the signature true and in order, and the receipt a legal quittance, will sign the order for payment specifying the amount in words and figures at foot of the voucher taking care to adopt the precautions prescribed in Article 18 (*c*) and (*d*). Care should be taken that all bills and vouchers passed for payment are paid on the same day, and that no payment is made except under the written order of the Treasury Officer.

1. A Treasury Officer must not bonour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Comptroller.

2. Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Comptroller either direct or through his own official superiors.

3. No payment is to be made to a gazetted officer without the orders of the Comptroller or the production of a last pay certificate. As each salary bill of a gazetted officer is presented for payment, reference should be made to the register in Form 73, maintained at the treasury, to see that the sanctioned rate is not exceeded.

4. The Treasury Officer, should take special care to see that receipt stamps are so defaced that they can not be used again, and offer no temptation to their removal or the abstraction of vouchers to which stamps have been affixed for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

5. No orders regarding changes in establishments will be communicated by the Comptroller to the treasury nor need any special register be maintained to note the establishment bills paid. But a register should be maintained showing the names and containing the specimen signatures, of all officers authorised to draw bills on the treasury. This should be referred to when paying bills. [Article 10 (*b*).] Payment of bills drawn by officers newly authorised to do so, requires the previous intimation of the Comptroller.

349. The Treasury Officer should see (1) that the claim is valid, (2) that the payee has actually recived the sum charged, and (3) that the voucher is complete in all respects. (*Vide* Article 20).

1. When bills presented for payment contain obvious arithmetical mistakes or trifling mistakes which can easily be corrected, the Treasury Officer should not return the bills for correction, but should himself correct them and pay the corrected sum, informing the officer concerned, and if necessary, the Comptroller.

2. Treasury Officers should see that every salary or establishment bill is accompanied by the prescribed certificates and statements and that the deductions made in the bill under each head agree with the total in such statements. (Article 51).

350. After the vouchers have been completely entered in the accounts and the order 'to pay' signed by the Treasury Officer, it should be passed on together with the payee, to the Treasurer's department, when the Treasurer will make the payment and enter it in his cash book in which each transaction is posted as it occurs. The Treasurer will punch the stamp, stamp the voucher 'paid' and retain it for delivery to the Account department when the books are compared at the close of the day.

1. The prescribed order of procedure for payment of money which differs somewhat from the order for receiving money may be noted:—

(1) The document on which the claim is made is presented to the Accountant.

(2) After examination and approval by the Head Accountant the 'order of payment' is drafted and submitted to the Treasury Officer for signature.

(3) After signature the amount is entered in the accounts.

(4) Then the bill is passed on together with the payee to the Treasurer's department and paid.

2. The 'paid' and 'charged' stamps required to be affixed to all bills paid by the treasuries should be impressed on the face of the bill (at the top right hand corner) and not on the back.

3. The vouchers pertaining to each subsidiary register should be numbered consecutively in a monthly series, as they are entered therein.

4. (i) When a payment is to be made 'by transfer,' that is, by entry of the amount in the accounts as received under some head of receipt,—no payment of cash takes place and the item will not find a place in the Treasurer's cash book, nor should the voucher be stamped 'Paid' by him.

(ii) No 'order of payment' should ever be passed and sent to the Treasurer's department for payment unless an actual payment in cash is intended. It is an infringement of this rule to pass payment order for the full amount of a voucher and attach to it a receipt challan for a credit to be made from money so paid. In such cases, the payment and receipt transaction should be treated and dealt with independently in every respect according to the rules of treasury procedure.

(iii) 'Payment by Transfer,' whether by remittance transfer receipt or otherwise, should appear only in the Accountant's subsidiary register of transfer transactions.

(iv) When the entries in the accounts are complete, the voucher should be stamped by the Accountant '*Paid by transfer.*' No challan will be issued for the receipt by transfer but the serial number of the receipt in the subsidiary register should be noted on the voucher for purposes of reference. Thus: L. R.—40; Payment R. D.—51.

5. When a payment is to be made by transfer to a head of revenue or receipt for which a separate subsidiary register is maintained (say, for example, Land Revenue) the payment order should indicate the major and detailed heads affected, and should run—'*Pay Rs.—by transfer to credit of Land Revenue, Assessment on lands.*'

6. If a payment is to be made by transfer to the credit of a head for which a separate subsidiary register is not kept, the payment order should run—'*Pay Rs.—by transfer and credit in the subsidiary register of miscellaneous unclassified receipts.*'

7. Bills payable partly in cash and partly by transfer should be passed for payment in accordance with the facts of the case, the order to 'pay by transfer' being stamped 'paid by transfer' before being sent to the Treasurer's department.

8. When part of a voucher has to be paid at another treasury or when the whole amount of a voucher has to be paid in cash at more than one treasury, it should be passed for payment thus '*Pay Rs*................ *by transfer credit to remittance transfer receipt*' and the necessary remittance transfer receipt should be issued.

351. The procedure in regard to the receipt, custody and payment of money at District treasuries is generally applicable to Taluk treasuries also. Every bill or other voucher presented at a Taluk treasury should be examined and initialed by the Sheristadar and an entry thereof made in the register maintained by him in Form 71 before money is paid on it. He should give it a monthly serial number and watch its due entry in the accounts.

1. When a bill is presented at the District treasury and payment is desired at a Taluk treasury, the District treasury may either endorse a pay order on the bill making it payable at the Taluk treasury, or credit the amount payable on the bill to remittance transfer receipt and issue a remittance transfer receipt on the Taluk treasury. When a pay abstract, or other voucher has to be paid in full at one Taluk treasury, it may be endorsed for payment there without any immediate entry in the District treasury accounts.

NOTE.—The above endorsements, are current, like remittance transfer receipts, for three months only.

2. Where Taluk treasuries have been permitted to cash certain classes of bills without reference to the District Treasury Officer, the payment of such bills should not, except under special arrangements and on particular occasions, be allowed at the District treasury also.

352. Money should, under no circumstances, be received or paid except on documents which have been checked and registered in the Account Branch the same day.

It is essential that persons coming to the treasury to receive or pay money should complete the transaction on the same day. Having had the document registered in the Treasury Account Branch, they ought not to go away and return another day. As such a course would cause discrepancies between the accounts of the Account and Cash Branches of the treasury, Treasury Officers should issue positive instructions to the Treasurer to receive and pay amounts of all documents passed on the day by the Accounts Branch and not to receive or pay any money except on documents which have been checked and registered in the Account Branch *on the same day*.

The Accountant should also be directed to warn all persons that they must pay in or receive money on the day on which they come to him for the purpose of registering the documents, and, should they come on a subsequent day, that they will have to go through the form of registry, etc., a second time. Notices to the above effect will, if necessary, be put up in both the Account and Cash Branches.

Payments to Persons not in Government Service.

353. When a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require—

(*a*) The submission of the claim by the Head of the Department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(*b*) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the Head of the Department or responsible officer is insufficient, an order from the Comptroller should be sought by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

(*c*) And in any event, if a bill be drawn by a person not in the Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(*d*) In all doubtful cases, the Treasury Officer should take the orders of the Deputy Commissioner, who must assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Comptroller.

Cheques and Letters of Credit.

354. (*a*) When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really was taken from the book notified as in use by the officer who is said to have signed it. The instructions given in Articles 27 to 34 should be specially borne in mind.

(*b*) Cheques crossed in accordance with the provisions of Chapter XIV of the Negotiable Instruments Act should be honoured when presented at the treasury.

1. Where Taluk treasuries are in charge of officials not acquainted with English, bi-lingual cheques should be used; and if these cheques are not used, the paying officer is responsible for calling attention to this rule.

2. When a public officer sends a cheque to a treasury not for cash payment, but for credit of its amount in the treasury accounts he must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit to—' Omission to do this facilitates fraudulent appropriation of money.

3. If the payee is unknown at the treasury, the Treasury Officer should make any enquiries he thinks necessary and should specially consider the date, serial number and amount of the cheque as well as hand writing, and if suspicion arises he may defer payment until he has referred to the drawer.

4. Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

355. (*a*) Every payment made on the authority of any letter of credit must without fail, be noted against it in a register in Form 74 at the time of passing it under the Treasury Officer's initials and a balance struck each time a cheque is paid at the treasury.

(*b*) The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay, or the officer credited has authority to ask for and any further payment is made at the Treasury Officer's risk : he should therefore be careful so to record the progressive total of his payments that there may be no risk of overpayment.

NOTE.—A letter of credit is only an *authority to honour cheques or drafts*, and payment can only be made on cheques or drafts drawn against it. An officer in whose favour a letter of credit has been issued on a treasury cannot therefore draw a cheque in his own favour for the whole amount and open a separatedrawing account or place it in deposit; such a procedure is most irregular and the Treasury Officer should report to the Comptroller as soon as circumstances cause him to suspect the irregularity.

356. Letters of credit lapse at the close of the financial year in which they were issued, save in the cases mentioned in the table below. When a letter of credit lapses at the close of the financial year, a cheque drawn before, but paid after, the end of the year, will be taken against the letter of credit of the year in which it was drawn. If this causes overdrawal of the credit, the excess will be treated as an overdrawal and the attention of the authorities concerned should be drawn to the irregularity.

Department	Date of lapse of letter of credit	Reference to Code
Post Office ...	At the close of the month for which issued.	Article 515
Revenue Survey Department.	At the end of the month following the period for which issued.	Article 458

Entry in Accounts.

357. (*a*) Every item received or paid must be entered at once in some register subsidiary to the cash book and numbered in a consecutive monthly series for each register; and the corresponding returns for the Comptroller, such as the lists of payments and schedules, should be written up before office closes or simultaneously prepared by using carbon paper in order to ensure their punctual despatch on the proper dates which are the 14th of the current month for the first list of payments and 7th of the following month for the cash account and the second list.

NOTE.—English numerals are to be adopted in all vernacular accounts and returns in the Taluk treasuries.

(*b*) Subsidiary registers are mere expansions of the cash book. They should be kept with the same care as the cash book in bound volumes and not in loose sheets. Registers in printed forms should be used as far as available. Unless the pages of a bound register are machine-numbered, the pages should be numbered in manuscript before the book is brought into use and each page stamped with the office stamp.

(*c*) All receipts of a miscellaneous nature for which there are no separate heads in the treasury accounts, will be recorded in detail in a subsidiary register in Form 75; but all those of frequent occurrence, or belonging to departments will be recorded in separate registers. In these registers, columns should be provided for the necessary detailed heads and for daily total receipts.

(*d*) All payments will likewise be recorded in separate subsidiary registers according to various classes of payments, those of a miscellaneous nature being recorded in a register in Form 76. The net amount paid, the deductions made in the bills and the gross amount, will be entered in detail under the respective columns of the subsidiary register.

(*e*) A list of subsidiary registers that should be maintained at a treasury for entering the several items of receipts and payments, is given in Appendix XXVIII. The registers should run on continuously from month to month and should have forward annual totals. The volumes should be neatly and clearly labelled.

(*f*) The daily totals from the several subsidiary registers will pass into the cash book either direct or through a register of daily totals (Form 77) and monthly totals only into the monthly cash account.

(*g*) The net cash payment only should be charged in the treasury accounts; there must not be a gross debit with a *per contra* credit, even when a sum is being recovered under the Comptroller's order. The following are the exceptions to this rule. In these cases, the deductions should be passed through the register of transfer transactions:—(Form 78).

(1) In the case of Local funds, the gross amount of a voucher will be charged and the deductions credited.

(2) When a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

(3) In the case of salary and establishment bills of the Forest Department containing deductions on account of rent recovered for Forest Buildings, the gross amount of the bill will be charged in the treasury accounts and the deduction credited by transfer to "Remittances 32A Forest Departmnt—Payments into treasury (*a*) Revenue." One copy of the deduction statement should be returned to the drawer of the bill, with the certificate of credit for incorporation in his departmental accounts.

(4) In the case of amounts recovered from salary of Gazetted officers under warrants of attachment which are to be credited to Judicial Deposits in the treasury accounts, the gross salary, including the amount recovered, should be debited and the amounts recovered under warrants credited to Judicial deposits.

(5) When Income-tax is deducted by Treasury Officers from interest on Government and other securities, the gross amount will be charged and the income-tax credited to "IV Miscellaneous taxes—Income-tax on securities" in the treasury accounts.

NOTE.—In the case of establishments, the pay of which is drawn by cheques, for example, Local Fund establishments, Revenue Survey establishments, a separate cheque will be drawn for the net amount required for disbursement by the drawer of the cheque. Another crossed cheque in favour of the Treasury Officer will be drawn simultaneously for Insurance premia, Provident Fund subscriptions, etc., payable by the establishment and it should be accompanied by schedules giving details of the premia, provident fund subscriptions, etc. The amounts of such crossed cheques should be adjusted by the Treasury Officer through the register of transfer transactions and no cash payments should be made on them.

(*h*) Fractions of a pie are not to be entered in the treasury accounts and they should be neither received nor paid. Rules relating to the elimination of pies in Government Accounts are contained in Article 8.

Alteration in Accounts.

358. If a mistake in posting the day's entry into a subsidiary register is discovered before the closing of the account for the day, the same will be corrected under the initials of the Accountant and the Head Accountant or in the case of a taluk treasury, of the Nagadi Gumasta and the Sheristedar. If discovered afterwards before the close of the month, the correction should be made not by altering the erroneous entry but by a correcting entry in red ink in the account of the day in which the error is discovered.

In such a case a *minus* or deduction entry will be made on the date on which the error is discovered in the register in which the original entry was made, giving reference to the date and serial number in the subsidiary register of the original entry, a note being at the same time made against the original entry referring to the correction carried out. The item will then be posted with full particulars in the proper subsidiary registers with a note giving reference to the original incorrect entry. The progressive totals under the heads affected will then be correct and no correction need be made in the totals of the date on which the item was first incorrectly entered, *e.g.*, if on the 12th Rs. 50 was entered as Revenue Deposit instead of as Land Revenue and the error is detected on the 20th, the correcting entries will be as follows:—

Subsidiary Register of Revenue Deposit.

Correction of error on 12th ... ... —Rs. 50.
Item No. 156...............

Subsidiary Register of Land Revenue.

From A towards kandayam due for lands situated in Taluk erroneously credited as Revenue Deposit on the 12th ... ... +Rs. 50.

359. (*a*) No alterations should be made in the District Treasury Office copies of the accounts and other returns after their submission to the Comptroller; but if after submission, it is discovered that an error has been made, the error should be pointed out to the Comptroller in order that he may correct, not the accounts of the treasury, but the accounts which he draws up on their basis. A note should be made in the original account, of the communication of the error to the Comptroller.

(*b*) These corrections should be communicated in Form 79 and it may be explained that, if the requisitions for corrections do not arrive in time to be incorporated in the same month's accounts, they are included in a subsequent month's accounts so as to preserve a correct progressive total.

NOTE.—The timely receipt of advices of corrections accepted and made in the accounts should be watched by the Treasury Officers and their number and date noted in the accounts below the number and the date of the original proposal.

(*c*) In certifying, for the purpose of revenue returns, the amount credited in the treasury, the Treasury Officers will save much trouble to those who have to effect comparisons at headquarters, if they will quote first, the actual figures of the accounts as originally sent to the Comptroller and state separately any subsequent corrections which they have applied to them.

(*d*) No corrections of accounts of a past year, so far as concerns Government Revenue or Expenditure, can be admitted later than 31st August; but if any such errors affecting balanced heads (such as Deposits, Advances, Local Funds, etc.,) are discovered, they should, however old, be specially reported to the Comptroller, in order that he may adjust the error brought to notice in the current month's account.

Custody of Vouchers.

360. The vouchers pertaining to each subsidiary register should, when received back from the Treasurer after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key, till despatched.

Closing for the Day.

361. The process of closing the accounts for the day is as follows:—

(*a*) The several subsidiary registers of receipts and payments should first be totalled and the totals of the registers which are not directly taken to the cash book (Form 80) abstracted into the corresponding registers of totals.

The grand total of each of these registers of daily totals and the daily total of every other subsidiary register which is taken straight to the cash book will be entered in the accountant's cash book which will then be totalled and the closing cash balance brought out.

(*b*) Meantime, the Treasurer, will also sum up both sides of his cash book (Form 70) and draw up his balance memorandum in Form 65 appending, on the lower part of his balance sheet, details in kind of the notes, coin, etc., composing the balance. In Taluk treasuries, a separate balance memorandum in Form 65 is not maintained but the shroff's cash book should be closed as shown below and the details of the cash balance in hand entered in it :—

Total receipt of the day
Opening balance
Total
Total expenditure of the day.
Closing balance.

Notes		Gold		Silver				Nickel			Bronze and Copper				Total
Home, Madras and Universal	Foreign	Sovereigns	Half Sovereigns	Rs.	½ Re.	¼ Re.	Uncurrent	Four annas	Two annas	One anna	Half anna	Quarter anna	Pies	Uncurrent	

With Shroff ...
In Double Locks ...

(*c*) If the results shown in the Accountant's cash book and the Treasurer's cash book and balance sheet agree, the Treasury Officer should sign these three registers, after first satisfying himself of the correctness and good order of all these documents and giving special attention to the reconcilement of the account balance with that actually in the treasury.

The following is a memorandum of some of the more important parts of the verification. The Treasury Officer should :—

(1) compare each entry of payment in each subsidiary register, with the payment order, ticking off each voucher as it is passed. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry in the subsidiary

register concerned presented to him for initials at the same time that he signs the order of payment).

(2) examine at least two of the totallings on each side marking the total as '*Exd.*'

NOTE.—In the case of Taluk treasuries, the totals of every subsidiary register should be checked and initialed.

(3) see that the totallings are correctly carried from the subsidiary registers to the register of daily totals, if any, and then to the cash book or direct to it in other cases initialing the total as he thus compares them and satisfying himself that there are no erasures and that all corrections have been initialed by him.

N. B.—This must be done in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers, as are only rarely required for entry, may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing, in doing so, that all new entries in it are correctly carried to the cash book, and initialing them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring an entry from these registers upon the cash book; and this precaution is not complete, if the Treasury Officer examines only those registers from which an entry is made upon the cash book.

(4) have the totalling of the cash book verified by himself or by some principal subordinate officer other than the Accountant, who should initial it as correct.

(5) see that the total receipts and total payments, as shown in the Accountant's cash book, agree with receipts and payments of the Treasurer's cash book, after deducting from the former the daily total of the register of transfer transactions.

(6) see twice every week, that all vouchers are properly arranged.

(*d*) Before signing the Treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the Treasurer, as shown in that sheet, and satisfy himself on the following points.—

(1) that no uncurrent coins are left in charge of the Treasurer;

(2) that no more small silver, nickel and copper coin is so left than is actually required for current use

(3) that the balance, including the value of stamps, opium (if any) etc., in charge of the Treasurer, is correct as per accounts signed and exceeds neither his current requirements nor the amount of his security.

(*e*) When a deficiency is found in the cash balance of any day, it should be made good at once by the person responsible for it, and the closing cash balance of the day should be the full balance including the amount lost and made good. If, however, for any exceptional reason, the amount of deficiency is not immediately restored to the Treasury balance, it should be charged in the accounts of the day on which the deficiency is discovered, on a voucher signed by the Treasury Officer specifying the name of the person who should make good, the amount. The amount recovered should be credited to Objection Book Advances (Civil). When any excess is found in the cash balance, it should be credited to Revenue Deposit on the day on which the excess is found, pending enquiry and disposal of the amount.

If the investigation does not establish beyond doubt that the excess is due to a particular person, it should be credited to Government under "XIII. Miscellaneous." If the amount is proved to be payable to any particular person, the refund should be made under the orders of the Deputy Commissioner.

Such deficiencies or excesses should be reported the same day to the Revenue Commissioner and the Comptroller.

(*f*) He should always be careful to sign the Treasurer's balance sheet on the evening of the day itself to which it refers; but the signature and comparison of the Accountant's book need not be made till the following morning unless the office is to be closed for two or more days. The Accountant's cash book must not be signed until it has been carefully agreed with the Treasurer's.

The intention of the above rule is, that ordinarily the Treasurer's balance sheet should be compared and agreed with the Accountant's, before closing the treasury for the day and it is only when pressure of work renders this impossible that the comparison may be postponed till the following morning. When this is necessitated, the certificate over the Treasury Officer's signature at foot of Form 65 should be altered in manuscript by cancelling the words 'agreed with the Accountant's cash book' and the form signed by the Treasury Officer before closing for the day. On the following morning, an additional certificate, *viz.*, 'agreed with the Accountant's cash book' will be recorded and signed by the

Treasury Officer, after he has examined the accounts in detail in the prescribed manner.

362. In the Taluk treasury, the Sheristedar should, every evening, examine the balance in his treasury under single lock and record in the shroff's cash book a certificate that the balance has been found correct. He should also compare the balance in the Nagadi Gumasta's cash book with that shown by the shroff before signing the cash account. This cash account should be countersigned by the Amildar whenever he is present at headquarters.

Closing for the Month.

363. In addition to the usual daily closing, the month's totals will be made in the several subsidiary registers and in the Cash Book (Form 80) and the figures agreed with one another.

Taluk Treasury Accounts rendered to the District Treasury.

364. Each Taluk treasury sends to the District treasury, a daily cash account in Form 81 showing the receipts, payments and balance of the day, as well as a monthly cash account, accompanied by copies of subsidiary registers.

365. The several accounts submitted by Taluk treasuries to the District treasuries daily as well as periodically are detailed in Appendix XXVIII.

Compilation of Accounts in the District Treasury.

366. The receipts and payments of each Taluk treasury after examination are posted from the cash account on the day of receipt, into the subsidiary registers for taluks in Form 80 maintained in the District treasury. But they do not pass either into the Treasurer's or Accountant's cash book.

The daily schedules of miscellaneous, unclassified items should be checked with the challans and classified in a separate subsidiary register. If any items cannot be classified even at headquarters, they should be posted in a separate register in Form 75.

367. Monthly totals will be made in the taluk subsidiary registers (Form 80) and when the monthly accounts are received from the Taluk treasuries, the monthly totals in the taluk subsidiary registers under the respective heads should be examined with the corresponding totals shown in the extract received from the

Taluk treasuries and if the totals correspond, the Taluk treasury extract need not be examined in detail. If however they disagree, the Taluk treasury extract as well as the extract from the registers of daily totals of revenue should be examined to trace the cause of difference.

The challans and vouchers received should be verified with copies of the subsidiary registers to see that no challan or voucher is missing and that the classification is correctly made. They should then be very carefully filed in the District treasury along with the copies of subsidiary registers.

368. After verifying the returns of the taluks, the monthly totals of the several schedules and registers of receipts received from the taluks will be posted in the corresponding registers of the District treasury and monthly grand totals for the whole district including taluks should be obtained. Similarly, in the case of payments, the bi-monthly totals from the Taluk payment registers should be posted in the corresponding registers of the District treasury and bi-monthly totals for the whole district including taluks should be obtained. These totals should then be posted into the cash account and the lists of Payments.

NOTE.—The transactions of the Taluk treasuries in the Bangalore District and the State Huzur Treasury are accounted for by the State Huzur Treasury by two separate sets of accounts.

369. The cash account should be closed with an abstract in the subjoined form, the cash verified by actual counting, and the cash balance report made out as directed in Articles 335 to 340.

Form of closing abstract of the cash account.

	Rs.	a.	p.
Opening Balance	13,425	1	1
Receipts	24,623	2	3
Total ...	38,048	3	4
Total payments ...	15,694	1	6
Closing balance as per Cash balance report.	22,354	1	10
Total ...	38,048	3	4

NOTE.—The Treasury Officer has no difficulty in applying an effective check to the cash account when it is laid before him. Its opening and closing balances are not deductions from accounts, but are statements of fact, certified by the District Officer to have been verified by actual enumeration of coin : Does the difference between the receipts as shown in the cash book and sums of the two lists of payments account for the difference between these facts? Do the entries taken from the registers agree with the totals of the details of those books? If, at any time, the Treasury Officer be unable to compare all, at least, he may compare some: notably he should compare the entries in the *plus* and *minus* memorandum of deposits, stamps, etc., with the entries in the account—*e.g.*, the *plus* and *minus* memorandum shows a reduction in the stock of judicial stamps to the value of Rs. 5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

Returns to Comptroller.

370. (*a*) The first list of payments (payments under certain heads from 1st to 10th) in Form 83 with vouchers and schedules, should be despatched to the comptroller on the 14th of the month and the cash account, the second list of payments, and the prescribed schedules, and challans and vouchers supporting them, on the 7th of the following month. The second list of payments (Form 83) will include not only the transactions made between the 11th and end of the month but also transactions of the whole month in respect of heads not included in the first list. Any avoidable delay, on the part of any Deputy Commissioner, in the despatch of his first and second lists of monthly payments with schedules and vouchers, of the cash balance report and of the cash account with schedules and papers complete, will be visited with severe displeasure by Government.

(*b*) The several schedules that should accompany the Lists of Payments and Cash account are detailed in Appendix XXVIII.

1. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

2. The vouchers pertaining to each schedule should be numbered in separate series, and kept under lock and key in the order of payment till they are despatched; before despatch of lists of payments and schedules, the Treasury Officer should, by inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take a schedule, and see that all its vouchers are present and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any, unless it be that for a specie remittance.

371. Savings Bank transactions in all treasuries, district or taluk, are to be accounted for in weekly journals and these journals accompanied by other documents appertaining to them, (*e.g.*, Index cards, challans, warrants of payments, journals of transfer) should be submitted to the comptroller on the following dates :—

First week	*comprising*	*transactions from*	*1st to 7th...*	*8th of the month.*
Second week	,,	,,	*8th to 15th...*	*16th* ,,
Third week	,,	,,	*16th to 23rd...*	*24th,* ,,
Fourth week	,,	,,	*24th to end of month,*	.... *1st of the next month.*

372. The totals of all accounts and returns, and the balance of the cash account should be entered in words as well as in figures, and there must not be left before the entry such space as would allow a fraudulent alteration of the amount.

373. In addition to these returns, *plus* and *minus* memoranda must be submitted with the monthly account showing the transactions on account of Deposits, of Local Funds, of each kind of Stamps (general, adhesive, bill, court-fee, and postage), and of Opium. The deductions from balance should tally with the corresponding entries of receipt in the accounts except as regards stamps sent to other treasuries or sub-depots, and the closing balance should be certified as agreeing with the various stock registers and accounts maintained in the treasury. Memoranda may also, with advantage, be required of the outstanding balances of any class of advances which the Deputy Commissioner has authority to make (*e. g.*, land improvement advances). For all these, the same form may be used, showing in vertical columns — (1) Name of Fund or Stock, (2) Balance from last month, (3) Additions to balance this month, (4) Total, (5) Deductions from balance, (6) Balance at end of month.

NOTE.—No difference should ever exist between the closing balance of one month and the opening balance of the next; any addition to, or deduction from the balance should be made by a special entry to be explained by a footnote.

374. (*a*) Every Officer in charge of a treasury, must keep, on his table, a calendar, showing for each month, the accounts and returns which he has to submit, and the dates on which they are due; and he should see, that these dates are strictly adhered to, and note, in his own hand, in the calendar, the fact of their submission. At the time of signing accounts and returns, he should see that all documents to go with them, are ready for despatch and that none of them are withheld for future submission. (*G. O. No. R. 3395-404—R. M. 16-23-2, dated 24th January 1924.*)

(*b*) A list of returns to be submitted to the Comptroller by the treasuries is given in Appendix XXIX.

CHAPTER XX.—PENSION PAYMENTS.

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Classes of Pensions.

375. The several classes of pensions are as follows:—

A. Chargeable to State Funds.

- (1) Service pensions.
    - (a) Civil.
    - (b) Military.
- (2) Political and State pensions.
    - (a) Pensions to the families of officers and Sirdars of Hyder Ali and Tippu Sultan.
    - (b) Mutfarkat pensions.
    - (c) Pallegar pensions.
    - (d) Sarjapur Jahgir stipends.
- (3) Extraordinary pensions.

B. Chargeable to other Funds.

- (a) Palace.
- (b) Local and Municipal Funds.
- (c) Pensions to Government of India servants, Civil and Military.

Pension Payment Orders.

376. Payments of pensions are made only upon Pension payment orders issued by the Comptroller, the Treasury Officer's halves of which will be pasted in serial order. The rules regarding these orders are found in the Mysore Service Regulations, Articles 507 and 513. The files of these orders must be kept in the personal custdy of the Treasury Officer.

NOTE 1.—When a male pensioner is specially exempted by Government from personal appearance, the fact should be noted on his Pension payment order and in all cases of non-appearance of a male pensioner (Mysore Service Regulations, Art. 515) a note will be made on the Pension payment order of the form in which proof was given, within each year of the pensioner's continued existence, *e.g.*, "Pensioner visited the Deputy Commissioner on........"

and the initials of the Treasury Officer or of the officer verifying the fact, should be put against the note.

2. After the commuted value of a portion of a pension is passed from a treasury, both halves of Pension payment order must be returned, without delay, to the Audit office which will issue a fresh Pension payment order, authorising payment of the reduced pension in future.

377. Both halves of Pension payment orders received from the Comptroller in District treasuries should be forwarded in original to Taluk treasuries in cases in which payments are to be made at taluks. No copies of such orders need be maintained in District treasuries and payments need not be noted at headquarters.

Registers of Pension Payment Orders.

378. The Treasury Officer will keep a register in Form 84 of the Pension payment orders issued on his treasury, which register will serve as an index to the files of orders referred to in Article 376. In the register kept in the District treasury, the Pension payment orders payable at Taluk treasuries will also be included. After seeing that a new order is correctly entered in this register, he will put his initials in the column "Name of Pensioner," and rule a red ink line across the page below the entry. The 'remarks column' will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner, or transfer, which causes strike it permanently off the Treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials. If the original only be returned on account of non-appearance of a service pensioner (Arts. 526 to 528, M. S. R.), the date will be entered in red ink and on reclamation, this date will be simply struck out.

NOTE.—The District treasuries should simply maintain a register of Pension payment orders for each taluk within the district which will be a permanent record and in which, monthly payments will not be noted. New entries should be made in the register from Pension payment orders received from the Comptroller and notes of death, transfer, etc., from communications received from taluks. (*G. O. No. Fl. 6858—S. & A. 517-12-2, dated 22nd May 1913.*) In the District treasury, the file of Pension payment orders will relate only to pensions payable at the District treasury while the register of Pension payment orders will include pensions payable at taluks as well.

Manner of Payment.

379. Except in cases mentioned in Article 380, a pensioner should appear in person to receive payment. On appearance of a pensioner, his personal marks should be checked by the disbursing officer, and the signature to the receipt compared with the facsimile of the signature pasted on the original payment order. If a pensioner cannot sign his name, his thumb impression on the receipt should be compared with the original impression already taken on the Treasury Officer's half of the Pension payment order. A pensioner, drawing pension for the first time, should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

NOTE.—The disbursing officer should, before passing a pension bill for payment, satisfy himself that the number of the Pension payment order, the amount of pension and the period for which the pension is claimed, as entered in the bill, correspond with those on the 'Pension payment order in the file kept under his lock and key.

380. (*a*) In the following cases, pensioners are exempted from appearing in person.

(i) When specially exempted by Government.

(ii) When unable to appear in consequence of bodily illness or infirmity.

(iii) When the pensioner is a female unaccustomed to appear in public.

Payment in these cases is made on production of a life certificate signed by a responsible officer of Government or by some well-known and trustworthy person. (Article 515, M. S. R.)

(iv) When the pensioner produces a life certificate signed by some person exercising the powers of a Magistrate, a Registrar or Sub-Registrar, a pensioned officer, who, before retirement exercised the powers of a Magistrate or by a gazetted officer of Government. (Article 516 M. S. R.)

(v) When a pensioner draws his pension through a duly authorised agent as provided in Article 518, M. S. R.

(*b*) When payment is made on a life certificate, it should be made only for months completed on or before the date of the certificate.

(*c*) In all the above cases, the disbursing officer should at least once a year require proof, independent of that furnished by the life certificate, of the continued existence of the pensioner. (See Art. 517 (*a*) and (*b*), and 518 (*b*) M. S. R. and also note; to Article 376.)

(*d*) For this purpose, he should (save in cases of exemption from personal appearance granted by the Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.

NOTE 1.—To ensure that the Pensioner attends personally at least once a year, the disbursing officer should note " L. C." under his initials in the cages provided for noting monthly payments, on the reverse of the Treasury officer's half of the Pension payment orders, each time that a payment is made on a life certificate, and should send out a call for the personal appearance of the pensioner, or require proof, independent of that furnished by the life certificate, of the continued existence of the pensioner, when the period of continuous non-appearance approaches a year. (*G. O. No. Fl. 5947—G. M. 112-25-4, dated 12th April 1926.*)

NOTE 2.—In the case of pensioners attending in person, a note "attended in person" is to be endorsed on the reverse of the pension bill.

(*e*) As special risk of fraud exists in the payment of pensions of women who do not appear in public, special care should be taken to identify such women pensioners.

The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village or taluk.

NOTE.—The disbursing officer should remember that he is personally responsible for any payment wrongly made in infringement of the rules. In case of doubt, he should invariably refer to the Comptroller. (Article 517, Note, M. S. R.)

381. Pensioners' receipts may be taken either on separate bills in Form 85 (which bills may be attached to a schedule) or on a single bill (Form 86) for all on account of each class of pensions. On the latter plan, the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid (in authorised absence) on life certificates, note being made in the latter case on the separate receipts of the name of the person really receiving the money. On all such documents, should be entered, the number of the entry in the bill. Each payment will be entered in a subsidiary register in Form 87 and on the reverse of *both* portions of the Pension payment order and attested by the disbursing officer.

> 1. In cases in which political pensioners, such as Pollegars, do not appear in person to receive payment, if the disbursing officer entertains any doubt, which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

2. Where the pension is to cease on a particular event happening, the precise date of which cannot be fixed, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension, has not happened.

3. A declaration in the following form, should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June.

"I hereby declare that I am not married, and that I have not been married during the past half-year.

"............................widow } *of the late....................* "
"..........................daughter }

"We certify to the best of our knowledge and belief that the above declaration is correct."
(*to be signed by two responsible officers or well-known persons.*)

4. In the case of special pensions, no payment should be made beyond the time specified, or except under the conditions stated in the Pension payment order, or unless a celibacy certificate, if any required, is produced.

5. The Police or some other suitable subordinate agency should be instructed to report promptly to the Treasury Officer the death of any pensioner and Treasury Officers should enquire immediately into the cause of non-appearance of any pensioner to draw his pension.

6. A certificate of non-employment, printed in English and in Kannada in Form 85 is signed by the pensioner (Article 523 M. S. R.); but the disbursing officer should satisfy himself by enquiry, that the pensioner has not been re-employed either permanently or temporarily in a Government establishment or in an establishment paid from a Local Fund, during the period for which pension is claimed. If he has been so re-employed, the pensioner should be required to furnish the necessary particulars in the certificate and the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed. If he cannot read English, the disbursing officer should satisfy himself that he understands the vernacular language in which the certificate is printed. In other

cases, the certificate should be explained verbally to him each time the pension is disbursed.

NOTE.—Shanbhogs, though receiving remuneration from Government, are not to be considered as belonging to Government establishments. (*G. O. No. Fl. 2804—S. & A. 317-11-2, dated 12th January 1912.*)

382. Vouchers in support of payment of special or other pensions granted to minors, should, in addition to their signature or attested mark (if illiterate), contain the signature or mark of their guardians.

383. Civil and Military pensions not exceeding Rs. 20 may, at the option of the pensioner, be paid by money order. Detailed procedure to be followed by the Treasury Officers is given in Appendix XXX.

384. (*a*) Rules for the payment of pensions due to deceased pensioners, are contained in Articles 529 to 532 M. S. R.

(*b*) On the death of a pensioner, payment of any arrears actually due may be made to his heirs provided they apply within one year from his death; it cannot be paid thereafter without the sanction of Government or the Comptroller in cases in which the pension is sanctioned by him. But if the arrears do not exceed Rs. 100 and the case presents no peculiar features, the Comptroller may pass the arrears on his own authority. After payment of the arrears of pension, the Pension Payment Order should be returned to the Comptroller with a report of the date of the death of the pensioner.

(*c*) Subject to the provisions of clause (*b*) the arrears of pension of a deceased pensioner may, if the amount does not exceed Rs. 500, be paid to the heirs of the deceased without the production of the usual legal authority to the extent of Rs. 500 under the orders of the Deputy Commissioner, or other officer responsible for the payment, after such enquiry into the rights and title of the claimants as may be deemed sufficient.

(*d*) In any case of doubt, payment, should be made only to the person producing legal authority.

Periodical Identification of Pensioners.

385. (*a*) On the first appearance of a pensioner on or after July 1st of each year, the disbursing officer should take an impression of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner should then be identified from the particulars given in the disbursing officer's half of the pension payment order. Identification should also be made by an examination of the impressions given on the bill with those pasted on the

Pension Payment Order, if the pensioner cannot be identified by other means with absolute certainty. If there is any difference in the two impressions he will refer the matter to the officer before whom the impression in the Pension Payment Order was made.

Exception.—Except Gazetted Officers, persons well-known to the officers disbursing pensions and others who have been specially exempted by Government (these exceptions being made on the ground that there can be no difficulty in future identification) all pensioners are liable to the operation of this rule.

(*b*) Purdah ladies and illiterate pensioners must give a thumb impression on their bills in the presence of the person who grants the life certificate, or in the case of illiterate pensioners who personally attend the paying office, before the disbursing officer.

(*c*) On the renewal of a pension payment order, the original impression must be cut off from the old, and attached to the new order.

(*d*) Rules for the record of the finger prints of Government servants and pensioners and for the utilisation thereof, are found in Appendix XXXI.

Renewal of Pension Payment Orders.

386. District Treasury Officers are authorised to renew Pension Payment Orders of pensions payable within their districts without reference to the Audit Office, in cases in which the pensioner's half is lost, worn or torn, or the entries on the reverse of either the pensioner's or Deputy Commissioner's half are completely filled up. The renewed Pension Payment Orders should bear the old number, date and facsimile of signature and the old ones should be retained by the Treasury Officer for one year and then destroyed. A note of the issue of the new Pension Payment Orders should also be made in the 'Remarks' column of the register and in the Treasury Officer's half of the original Pension Payment order in cases in which the Treasury Officer's half is not also renewed but only the pensioner's half is renewed. The word "Renewed" should be stamped or written in bold letters in red ink across the new orders and the date of issue should also be entered in red ink on the top. While issuing duplicate payment orders in the place of those alleged to be lost, the circumstances of the loss should be investigated and a fee of annas four levied as prescribed in Art. 525. M.S.R.

Lapses and Forfeitures.

387. (*a*) The rules regarding lapses and forfeitures of pensions, both Civil and Military, are contained in Articles 526 to 528, M.S.R. The duty of returning the Treasury Officer's halves of Pension Payment Orders under certain circumstances, *e.g.*, when pension is not drawn for more than one year, on death of pensioner, etc., will rest on the treasury actually making the payment. Such communications from Taluks should be always addressed through the District treasuries.

(*b*) If a pension remains undrawn for more than one year, the pension payment order must be returned to the Comptroller and the pension ceases to be payable. If the pensioner afterwards appears, the disbursing officer may reclaim the pension payment order and renew his payments. But the arrears cannot be paid without the order of the Comptroller and if the pension in arrears is to be paid for the first time or if the amount of arrears exceeds Rs. 1,000, without the previous sanction of Government obtained through the Comptroller.

NOTE.—Previous sanction of Government is not necessary for payment of pension in arrears for the first time in cases in which the pension is sanctioned by the Comptroller under the authority delegated to him and the arrears do not exceed Rs. 1,000.

Transfer of Pensions.

388. (*a*) A pensioner, requiring the transfer of payment of his pension from one treasury to another in the State, should apply to the Treasury Officer stating the reason for the transfer, and surrendering the pensioner's half of the Pension Payment Order. If the transfer is desired merely for a temporary purpose it may be avoided by the application of Article 518 of the Mysore Service Regulations.

(*b*) District Treasury Officers are empowered to arrange on their own accord for transfer of payment of Civil pensions from one District to another under the following rules :—

(1) The transfer endorsement should be in the undermentioned form.

TRANSFERRED FOR PAYMENT.

At the..................................Treasury.
Dated
192 .
Treasury Officer,
District.

This endorsement should be recorded on both halves of the Pension Payment Order which should be sent to the Treasury Officer of the District to which payment is transferred and the latter should note the transfer in the register of pensions payable in his treasury and then deliver the pensioner's half to the pensioner.

(2) Advices of transfers should be in Form 88 which is also used for advice of transfer of Military pensions and should be sent the same day to the treasury to which payment is transferred and to the Comptroller.

(3) Payments in any particular Taluk treasury within the district may be arranged for by the District Treasury Officer.

(4) Except for special reasons convincing to the Comptroller, transfers of pensions which have been authorised for payment at a treasury for less than a year should not be made and application for such transfers should be sent to the Comptroller.

(*c*) Military Pensions may be similarly transferred by District Treasury Officers, intimating the transfer simultaneously to the Comptroller and the treasury to which payment is transferred.

(*d*) For transferring payment of pension to a place in British India, the Comptroller should be applied to.

Annual Returns.

389. An annual return of pensioners in Form 89 should be prepared for Civil and Military pensioners separately and sent to the Comptroller before 15th July each year from every treasury whence pensions are disbursed.

NOTE.—The return should not include the names of persons in receipt of pensions chargeable to Local Funds or to other bodies financially independent of Government or of those in nominal possession of compensation granted to temples or mosques in lieu of lands resumed or other similar compensation which partakes of the nature of annuities, either terminable within a stated period or not terminable.

Gratuities.

390. (*a*) Gratuities will be paid by Treasury Officers on authority received from the Comptroller to whom under Art. 507 (*a*) M.S.R., the Government communicates its sanction in cases not falling within his powers of sanction. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him and the Treasury Officers should record the fact of payment on the copy of the order so produced.

(*b*) Gratuities are only payable to and upon the receipt of the persons legally entitled to receive them and not to or upon the receipt of the head of the office or department in which the gratuitants formerly served.

(*c*) The Comptroller or Government will, while sanctioning a gratuity, communicate such order to the officer submitting the gratuity application who should promptly communicate the sanction to the gratuitant by furnishing him with a copy of the said order and direct him to apply in person to the treasury at which the payment of the gratuity is desired, with a copy of the order thus furnished to him. The Comptroller will separately issue, to the treasury concerned, a letter of authority to pay in which, particulars required for identifying the gratuitant, will be furnished. On the identification being established and on the gratuitant producing the copy of the order communicated to him, payment shall be made to him, or if the gratuitant is dead at the time of payment, upon the receipt of the person legally entitled to receive the gratuity. The voucher on which payment is made should specify distinctly, the name of the gratuitant, the designation of the last appointment held by him, and the number and date of the order sanctioning the gratuity. The letters of authority for payment issued by the Comptroller should not be used as vouchers.

(*d*) Gratuity payment orders not operated upon within six months of the date of their issue should be returned to the Comptroller.

Military Pensions.

391. The rules regarding the procedure of payment of Military pensions are contained in Appendix K. M. S. R. Military pensions are sanctioned on the report of the Chief Commandant (1) by the Comptroller in the case of non-commissioned officers and men, if the amounts recommended are strictly in accordance with rules and (2) by Government in other cases.

392. Pensions are paid on the authority of pension tickets prepared by the Chief Commandant and countersigned by the Comptroller.

Each payment made should be entered in the pensioner's ticket with the initials of the disbursing officer and also in the check register in Form 90.

393. The pensioners should in the first instance and afterwards as a rule, personally appear every month with their tickets between the 1st and 10th of each month and as far as practicable on a specified date; after identification, the pensions should be disbursed taking their acknowledgments in the voucher or acquittance roll.

394. The rules for renewal of pension tickets and issue of duplicate copies thereof in cases of loss are the same as for Civil pensioners contained in Articles 524 and 525, M. S. R. except that the duplicate copies are issued by the Chief Commandant and countersigned by the Comptroller.

Political Pensions.

395. The whole or a portion of *Political and State* pensions is continued to successors of holders under the orders of Government in each case. The Sarjapur Jahgir allowances, having been recorded by the Inam Department in the Register of Ready Money Allowances, were being dealt with in the Muzrai Department till 1897 when they were ordered to be treated as forming part of Political pensions. (*G. O. No. P. P. 141-43, dated 30th January 1902*). The stipend orders were being issued by the Secretary to Government, General Department, till January 1902, when they were ordered to be issued from the Comptroller's Office. (*G. O. No. 12528-30—P. P. 52 dated 29th January 1902.*)

396. Pallegar pensions have, from the beginning, been disbursed in the State Huzur Treasury, except in a few cases which, for special reasons, were transferred to the Chitaldrug District treasury. In special cases, when owing to infirmity or other cause, a Pallegar pensioner prays for remittance of his or her pension, as a temporary measure, through the Amildar of the taluk in which he or she resides, the Officer in charge of the State Huzur Treasury is empowered to comply with the request and to make needful arrangements as a special case. (*G. O. No. P. P. 181-90, dated 7th March 1901.*) These pensions should not be remitted by postal money orders. (*G. O. No. 15999-6060—P. P. 108, dated 12th May 1903.*)

397. On receipt of Government orders sanctioning the continuance of an allowance, the Comptroller issues the Pension Payment Order in favour of the parties after obtaining the particulars of identification marks, etc., from the Deputy Commissioner of the District in which the pensioner is living. No payment may be made before the old Pension Payment Orders are surrendered. In other respects, the payments are regulated by the rules applicable to Civil pensioners.

Palace Pensions.

398. These pensions are sanctioned by the Huzur Secretary and pension tickets issued by him in favour of the pensioners. Whenever payment of Palace pension is desired to be made at a Government treasury, the Huzur Secretary forwards the pension ticket to the Comptroller who transfers it to the Treasury Officer concerned with his countersignature. The payments should be entered in the pension ticket and the register in Form 90 as they are made.

Pensions chargeable to Local Funds.

399. Payment of pensions and gratuities which are debitable either wholly or partly to District or Municipal Funds is regulated by the rules applicable to Civil pensioners and charged in the treasury accounts like civil pensions and gratuities. The recovery of the charges from the administrator of the funds concerned is watched by the Comptroller.

Pensions of Officers of the Government of India, Civil and Military.

400. These are paid on the authority of Pension Payment Orders received from the Pay and Accounts Officer, Bangalore, and countersigned by the Comptroller. The duplicate copies of the Collector's half which are received along with the two halves of the Pension Payment Orders should be returned to the Pay and Accounts Officer, Bangalore, after obtaining the signature and thumb impressions of the pensioners. The payments are entered in the subsidiary register for His Majesty's Treasury Jamakarch Accounts and in the Collector's and Pensioner's halves of the Pension Payment Order. Instructions are issued by the Pay and Accounts Officer, from time to time, for the payment of civil pensions. The following points are to be observed regarding the payment of these pensions :—

1. Pensions of all kinds are to be drawn only on the prescribed printed forms supplied by the Pay and Accounts Officer, Bangalore, on application.
2. All vernacular writings on vouchers including the signature of the pensioners and of the officers and other persons granting the life certificates are to be translated into English.
3. The signature of pensioners is to be invariably obtained both in column "non-employment certificate" and in that of the "signature of the payee" provided for the purpose in the pension bills.
4. The thumb impressions of illiterate pensioners are to be taken in both the columns referred to above and attested by some known person or by the Treasury Officer himself, all attestations in vernacular being translated into English.

5. The life certificates of the pensioners who do not appear in person are to be signed by *any one of the officers* mentioned in Articles 515 and 516, Mysore Service Regulations.

6. A pensioner specially exempted by the Local Government from personal appearance, a female pensioner not accustomed to appear in public or a male pensioner who is unable to appear in consequence of bodily illness or infirmity may receive his or her pension upon the production of a life certificate signed by a responsible officer of Government or some other well-known or trustworthy person, but such fact is to be noted on the reverse of the bill.

7. In the case of pensioners attending in person, a note "attended in person" is to be endorsed on the reverse of the pension bill.

8. All corrections and alterations in the body of a pension bill are to be attested by the pensioner signing it, any in the pay order being similarly attested by the Treasury Officer.

9. Vouchers bearing erasures are to be refused payment and fresh vouchers called for.

10. The date of payment is to be noted on each voucher both underneath the Treasury Officer's "Pay Order" and in the "Paid Stamp" and receipt stamps affixed to bills exceeding Rs. 20 are to be punched.

11. When an officer signs for another, his designation as well as that of the officer for whom he signs is to be stated below his signature.

12. Receipts in the case of Ceylon and Strait Settlement pensioners only, are to be obtained in duplicate.

13. If a pensioner has left his pension undrawn for more than one year, the copy of the Collector's half of the pension payment order is to be returned to the Pay and Accounts Officer, Bangalore, and no payment is to be made until a reference is made to that officer stating the circumstances under which the pension remained undrawn for such a period and a reply received thereto.

14. If the last payment column printed on the reverse of a P. P. O. has been exhausted, it should be returned for renewal and no months should be entered in manuscript in the pensioner's half and payment noted against it.

15. In the case of pensioners (Non-Gazetted) paid on or after 1st April in each year, their thumb and finger impressions should be taken and compared with those in the P. P. O. and the certificate to this effect, printed in the special form of pension bills for payment in April, supplied by the Pay and Accounts Officer, Bangalore, is to be signed by the Treasury Officer.

16. In the case of pensioners appearing in person, only one printed list may be used and their signatures taken in the two columns therein instead of using a loose sheet or separate list for each pensioner. In that list, the names of the pensioners who do not appear in person, may also be entered supported by the pensioner's receipt so that one consolidated list with the vouchers paid separately may be sent in support of the debit raised in the Jamakarch Account.

17. If, for any reason, a pension voucher is not sent with the Jamakarch Account, the number of the P. P. O. the name of the pensioner and the amount together with the period for which payment is made to him, may be caused to be noted in the body of the account.

18. Civil and Military pensions not exceeding Rs. 50 may, at the option of the pensioner, be paid by money orders, in accordance with the rules contained in Appendix XXX. The amount to be remitted should not be paid to the Post Office in cash but by transfer to the credit of the Post Office.

The Money-Order forms should be sent to the Post Office with a covering list together with a certificate by the Treasury Officer that the amounts of the money orders and the commission thereon have been credited to the "Post Offices" in the treasury accounts, by transfer.

401. As regards payment of British Military pensions, the instructions laid down by the Military Accounts Department for the guidance of the Treasury Officers in the pamphlet supplied by that department should be followed.

CHAPTER XXI—DEPOSITS.

	Article.		Article.
Revenue and Judicial Deposits	402	Public Works Deposits :..	415
Personal Deposits ...	407	*Plus* and *Minus* Memoranda	416

The rules contained in this Chapter are supplementary to those given in Chapter XIII.

Revenue and Judicial Deposits.

402. Each item of deposit received must at once be entered in a register in Form 40 and numbered. There should be separate registers for Revenue and Judicial deposits, a separate series of numbers being given for each register beginning anew each year. The Treasury Officer will carefully check the amount and particulars of each entry (*vide* Art. 212) and then set his initials in the proper column against it. The daily total will be carried from each register to the Cash Book.

NOTE.—The entry in the column " Nature of deposit " should be sufficiently clear to explain why the amount is deposited.

403. (a) Every item must be recorded in the name of the person from whom, not that of the Government officer through whom, it is received; it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

(b) When deposits are made by one party, to be repaid to another party the name of the second party should be. clearly stated in the column "Nature of deposit" so as to prevent the sum being refunded to the Depositor.

NOTE.—Receipt Orders in the case of 'Judicial Deposits' are issued by the Nazir of the Court under his own signature, the nature of the deposit, the name of the party, the number of the case and the amount tendered being therein clearly stated.

404. The rules regarding repayments and the form of voucher required are contained in Chapter XIII.

NOTE.—Cheques for repayments of Judicial Deposits which should state the amount to be paid, the name of the payee and the number of the receipt order and suit to which it relates, are signed by the Judge or Munsiff, A separate cheque will be issued for each individual deposit or part thereof according to the rules issued by the Chief Court. No cheques purporting to withdraw from more than one deposit item and referring to more than one receipt order will therefore be cashed by the treasury.

405. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately entered in the register of transfer transactions. The voucher submitted with the list of repayments which should be in Form 91 will clearly state these facts under the signature of the Treasury Officer and should be signed by the officer who ordered the acceptance of the deposit.

NOTE.—When several items of the same nature are transferred on one day, they may be included in one voucher, but transfers effected on different days should not be entered on the same voucher. These vouchers should be forwarded to the Comptroller with the monthly accounts.

406. (*a*) The Deposit registers, both of receipts and repayments, are written up like other subsidiary registers maintained in the treasury, so that both the office copy and the extract registers to be sent to the Comptroller may be simultaneously ready.

(*b*) The office copy of the Deposit Receipt Registers, which will be in Form 40, will contain four columns for posting repayments under the Treasury officer's initials besides two columns for totals, etc. The extract to be sent to the Comptroller, which will be in Form 41, will contain the first five columns of the office copy besides money columns on both sides for posting repayments in the Comptroller's office, totals etc.

(*c*) Each deposit should be exactly confined to its own cage, as repayments have to be detailed against it.

NOTE.—Voucher numbers should invariably be noted in the repayment register as well as on the voucher itself to facilitate check.

Personal Deposits.

407. Receipts and payments in respect of which the special permission of the Comptroller has been obtained for opening a banking account with the treasury should be recorded in personal ledgers in Form 92.

408. A sufficient number of sheets should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year; but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

409. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly the disbursements made, not from any one particular item, but from the aggregate balance in hand, are entered as they are made, without further remark.

410. The Treasury Officer's duty is simply to see that the withdrawals are made only on cheques signed by the responsible administrator which are current for three months from the date of issue, and that the withdrawals never exceed the balance on hand.

411. From these ledgers, the daily totals of receipts and payments will be carried into the register of personal deposits (Form 93) from which again the aggregate daily total will be carried to the cash book.

412. A monthly return (in Form 94) showing the totals only of receipts and repayments on each personal deposit account is sent along with the monthly accounts; the totals of the two columns, (receipts of the month and payments of the month) alone will be traceable in the cash accounts. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 93.

413. The charges exhibited in Form 94 will be supported by the original paid cheques which should not be given up after payment.

414. The personal deposit account of Civil Courts will stand in the name of the presiding Judge of the Court and such officer will sign every receipt order with which a deposit is made and every cheque on which payment is made. The deposits should not be received, or repayments made without the presentation of the Pass Book prescribed by the Chief Court. The Pass Book should be returned after each transaction. It should be balanced monthly, and the balance written in words as well as in figures.

Public Works Deposits.

415. The treasury will maintain no detailed accounts of these deposits but will credit them to the head "Public Works Deposits." Repayments of these deposits, which will be made by means of pass orders, will be debited to 'Public Works Bills payable.' The pass orders will be accompanied by repayment vouchers in Form 39, which will give reference to the number and date of the original deposit in the register of deposits kept by the Public Works Officer concerned.

Plus and Minus Memoranda.

416. A *plus and minus* memorandum for the whole district, showing the opening balance, receipt, repayment, and closing balance, under each head of deposits, including personal deposits, must be submitted along with the monthly accounts. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced in the July return by the amount reported for lapse under Article 223.

CHAPTER XXII—BILLS.

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Forms of Bills.

417. Two forms of bills are used for remittance of public funds, *viz.*, *Supply Bills* (Form 95) and *Remittance Transfer Receipts* (Form 96). *Supply Bills* are issued under the special orders of the Comptroller by specified treasuries at times and on conditions prescribed by him. The conditions of issue of *Transfer Receipts* will be found in Chapter X. All treasuries issue and cash *Remittance Transfer Receipts.*

Issue of Bills.

418. Before the commencement of a new official year, a register of bills issued (Form 97) will be opened, the pages should be ruled and the lines numbered. The series of numbers will commence anew with each official year; a number cannot be used again though the bill has been cancelled before another is drawn. In other columns will be entered the printed number, the date and amount of the bill, the names of the remitter and payee, and the authority for issue, whether this be contained in an article of Chapter X or a letter of the Comptroller; the remarks column will be left blank for note of issue of duplicates, of cancellation and the like.

419. Supply bills and Transfer receipts will be recorded in the same issue register which provides separate money columns for recording them.

420. Bills should be prepared and signed from time to time as they are applied for, immediately on the receipt of cash; the business of signing them should not be postponed till the close of the office, and *on no account* may the office be closed till all bills applied for have been issued. Each must be signed legibly with the signature of the drawer (who should take pains to maintain a uniform signature), and should then be torn by him from the book.

421. At the time of signature, the register of bills issued, together with the application for the bill, the advice list in cases where an advice is necessary (Article 422) and the book of forms, will be laid together before the Treasury Officer; he will sign the advice before the close of office, but he will initial each entry therein, and in the register at the same time as he signs the bill, after he has satisfied himself that—

(*a*) the several documents agree;

(*b*) the authority for issue is sufficient;

(*c*) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

NOTE.—In the case of Remittance transfer receipts in favour of a public officer, the purpose for which the remittance is made must be plainly stated in the body of the bill, in order that the document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment.

(*d*) in addition to the amount being entered in figures, the amount of whole rupees is entered a second time in words, and the annas and pies in words or figures; that the words are written continuously without lifting the pen and that when the amount consists of rupees only and does not contain annas and pies, the words end with the word " only ";

(*e*) a sum a little in excess of that for which the bill is granted is entered in words across the bill at right angles to the type;

NOTE.—" Under thirty rupees " will mean that the bill is for a sum not less than Rs. 20 but less than Rs. 30; and similarly, " under eight hundred rupees " will mean that it is for less than Rs. 800, but not less than Rs. 700.

(*f*) the bill is signed in every case by the Accountant, and also by the Treasurer when the bill is issued in exchange for cash, but by the Accountant a second time instead of the Treasurer when the amount has been received by transfer in account.

NOTE.—The provision that each bill issued in exchange for cash shall bear the Treasurer's signature is only intended to bring home responsibility to him.

Advice Lists.

422. The special printed forms on which the bills are drawn, the signature of the Treasury Officer and the treasury stamp constitute sufficient safeguards against fraudulent payments. As an additional safeguard, advice of issue of bills exceeding Rs. 500 in value will be sent on the day of issue by the drawing treasury to the treasury on which the bill is drawn. The advice list (Form 98) will include both supply bills and transfer receipts drawn on the same day on a particular treasury and should contain the number of each bill. The advice will be initialled as each bill is signed, and the list will be totalled, closed and signed by the Treasury Officer, and despatched without a covering letter, without fail, before the treasury closes on the day of issue.

423. If alterations be made in a bill prior to issue, the corrections should be noted in the advice, and each alteration, both in bill and advice, should be authenticated by the drawer's initials, in order to prevent hesitation on the part of the drawee. If the drawer should enter the amount so carelessly as to enable a stranger to alter it, and fraudulently to obtain payment of a larger amount, the *drawer* and not the drawee must bear the loss. But the drawee must remember and apply the defensive checks provided for him.

Accounts of Bills issued.

424. (*a*) The issue register (Form 97) will be the only record of detailed transactions preserved in the office and a copy of it is simultaneously prepared for submission to the Comptroller with the monthly cash account.

(*b*) There will be only one issue register for both supply bills and transfer receipts. The number of each bill must be given without fail in it and the daily total carried into the cash book.

425. The Treasury Officer should compare the total of this register day by day, with the credit in the cash book; and check the issue of forms by the number of entries in the register.

Regularity of Signature.

426. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes.

427. When any change of Treasury Officer occurs, a specimen of the signature of the new comer should be forwarded by the out-going officer to all treasuries usually drawn on. The following form will be convenient:—

> The undersigned begs to notify to..............................
> that he has on this day been relieved of the executive charge of the treasury at........... ....by....................
> a specimen of whose signature is annexed.
>
> .... *Relieved officer.*
>
> *The* ....*192* .
>
> *Relieving officer.*
>
> 1. In the case of an officer signing in vernacular, his name should also be written in English characters in this notice as well as after his signature in bills.
>
> 2. When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time, his signature need not again be circulated among Treasury Officers.

File of Advices.

428. The advice lists received from the issuing treasuries must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer and if necessary, the post mark. They should then be pasted chronologically in guard files which should be kept under lock and key. If the number of advices received is large, it will be convenient to sort and arrange them according to the treasuries from which they are received and to keep together the advice received from each treasury.

NOTE.—It may be as well to remind Treasury Officers of the security (against the fraud of altering after signature the amount shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured amounts of an advice. Any alteration of any entry, whether of name or figures, in an advice requires the drawer's initial (Article 423) so that it is scarcely possible that any fraud should be attempted by altering the advice before he has signed it since at the time of signing he would notice any uncertified correction.

429. The advice lists, arranged in the manner prescribed in the preceding Article, will serve to facilitate the examination and identification of bills for amounts in excess of Rs. 500

presented for payment and will constitute an additional obstacle to the encashment of bills forged or fraudulently altered. A register should be kept for noting all calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment or of advices of seconds or thirds; and the Treasury Officer should be careful to see that these notes are punctually made, and this register is referred to before payment in all cases. A note which has served its purpose and ceases to be of use will be struck out in red ink by the Treasury Officer.

Examination of Bills Presented.

430. On presentation of a bill for payment, the Treasury Officer should see that it is in the special printed form, bears the stamp of the issuing treasury, the genuine signature of the drawer and the signature purporting to be that of the Treasurer, that it has not been tampered with, that it is not a cancelled or a lapsed bill or one of which duplicate has been paid and that it is in order in other respects. If the amount of the bill exceeds Rs. 500 he should also compare it with the advice. He should also see that it is receipted on the back by a person able to give a legal quittance. It should be borne in mind that in the case of a Remittance transfer receipt, the liability of Government to the payee named therein can only be discharged by payment of the amount due thereunder to the said payee or his lawful agent or to a recognised bank in whose favour it is endorsed for the purpose. In cases therefore where payment is not made on an endorsement in favour of a recognised bank, the Treasury Officer should not merely satisfy himself of the genuineness of the payee's signature to the receipt on the back of a bill, but should assure himself, if the payee himself is not in attendance, that the presenter of the Remittance transfer receipt is the agent or the messenger of the payee duly authorised to receive payment. If, then, the presenter is unknown to the Treasury Officials, or if known, should there be reasonable grounds for questioning his being in lawful possession of the Remittance transfer receipt, the Treasury Officer should demand a written authority from the payee authorising the presenter to receive payment on his (payee's) behalf. Similarly in cases where payment is made on an endorsement to a recognised bank, the Treasury Officer must assure himself that the presenter of the Remittance transfer receipt is the authorised agent or messenger of the bank.

1. Remittance transfer receipts signed by others 'for' the payees named therein cannot be accepted and treasuries will decline payment on bills so receipted.

2. Personal Assistants cannot sign 'for' their principals, although they may be in the habit of signing bills and other correspondence.

3. If the Remittance transfer receipt bears no signature purporting to be that of the Accountant, the fact should be immediately brought to the notice of the Treasury Officer who issued the bill in order that he may ascertain whether the amount was certainly brought to book.

4. A bill for over Rs. 500 may be paid:—

(1) *Without advice,* if there is no reason whatsoever to doubt its genuineness and if sufficient security is offered. In the case of well-known and reliable holders, this security may be dispensed with. The Treasury Officer should in all such cases apply for the necessary advice without delay.

(2) *Even though differing from advice,* at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

Doubtful Bills.

431. In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the Post Office, or the Comptroller, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, or endorsed, affecting the date, sum, time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words "or order" in the endorsement of a supply bill will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a Remittance transfer receipt is required will not justify the drawee's refusal to pay. Remittance transfer receipts should not ordinarily bear any other endorsement than that of the payee, and Treasury Officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so, but payment should be made, if so desired, on endorsement of the Remittance transfer receipt in favour of a recognised bank.

Form of Receipt.

432. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the bill, and that it is given by the legal holder. On no account may a bill be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(*a*) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than Rs. 100 may, however, be paid without a certificate of administration.

(*b*) If the receipt be signed by an agent or attorney, note of the existence and of the record in the treasury, of the power of attorney should be made on the bill.

(*c*) If more than one person be named in the bill, all must join in order to give a valid endorsement or receipt.

(*d*) A bill payable to A. B. cannot be cashed on the receipt of his partner C. D. without production of a formal power of attorney; a bill payable to A. B. & Co., can be paid on the receipt as A. B. & Co., of any member of the firm.

(*e*) Bills payable to an incorporated company or any other corporate body may be paid on the receipt of the official authorised, generally, or specially, by its regulations or by power of attorney to receive moneys payable to such company or body.

NOTE.—In the case of bills payable to an unincorporated body, payment may be made to a person holding authority to receive moneys payable to such body, but the Treasury Officer should first satisfy himself that the authority has been duly conferred.

(*f*) If the amount of the bill be payable by transfer to some head of account, the head of account to which it is transferred and the item in which it is included in the treasury accounts should be noted in the advice list when the amount of the bill exceeds Rs. 500 and separate credit should be given in the register of transfer transactions and the subsidiary register concerned. The voucher submitted with the monthly accounts will contain a certificate to this effect over the signature of the Treasury Officer. If the bill be endorsed to the Deputy Commissioner or other public officer, he should endorse it "credit to such a head of account" over his signature.

A public officer when he sends a transfer receipt to a treasury not for cash payment but for credit of its amount in the treasury accounts, must, before he signs the receipt, add to the words "Received payment' the further words 'by transfer credit'.

Omission of this endorsement facilitates fraudulent appropriation of money.

Currency of a Bill.

433. A bill can be paid by a treasury only within three months from the date of issue. If presented later, it should be returned for being renewed by the drawing officer.

Record of Payment.

434. As each bill is paid, it must be stamped 'paid,' the date of payment and the amount paid being at the same time noted in the register of bills paid (Form 99) and also in the advice list in the case of bills for amounts in excess of Rs. 500, and the entries initialled by the Treasury Officer.

NOTE.—The destruction of advice lists may be sanctioned by the Comptroller after he has completed and adjusted his list of lapsed bills for the period to which the advice relates.

Accounts of Bills Paid.

435. The bills will be entered in a register in Form 99 (which is to be commenced anew at the beginning of each year), as they are paid, the daily total being each day carried to the cash book.

NOTE.—A copy of this register will be prepared simultaneously for being submitted to the Comptroller with the monthly accounts, and the bills themselves should be attached thereto.

Issue of Duplicates.

436. A duplicate of a bill may be issued under the circumstances stated in Article 177 and in the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. The ordinary forms may be used for the issue of duplicates or triplicates but they should be prominently marked as such in red ink at the top and the issue of such bills noted against the original bill in the register of bills issued. Neither duplicate nor triplicate can be issued without reference to the Comptroller if the bill has lapsed.

437. The duplicate and triplicate must be drawn in exactly the same terms as the original bill, with the same date, the same number, the same amount, and the name of the same payee, so that if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original bill.

438. No duplicate or triplicate older than three months should be paid without renewal.

Cancellation.

439. When a bill is cancelled as provided in Article 179, the fact of cancellation should be conspicuously noted across the face of the bill; at the same time note should be made in the register of bills issued (Form 97) and advice of its cancellation, whatever may be the amount of the bill, also sent to the officer drawn on who should at once record the fact in the register referred to in Article 429 and in the remarks column of the advice list originally received, if any. The amount refunded should be charged in the schedule of bills paid and the name of the treasury drawn upon should be entered in the column of remarks. The entry must be supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place in the same month. The number of the cancelled bill may not be used for another bill, even though no other has been drawn between the issue of the bill and its cancellation.

NOTE.—Omission to send the requisite advice has frequently resulted in the treasuries drawn upon showing in their statements bills cancelled as remaining undischarged. A strict adherence to the rule is therefore essential.

Exchange.

440. When a bill is exchanged for another (see Article 182), the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

Lapse of Bills.

441. Supply bills and Transfer receipts, which are not paid before the end of the third account year after that in which they are issued, lapse and their amount is transferred to the credit of Government by an account entry made by the Comptroller. Should any one apply for payment of a lapsed bill, a reference should be made to the Comptroller; if payment be sanctioned, the amount will be charged in the register of miscellaneous payments and noted against the credit to prevent a double payment.

Supply of Forms.

442. Forms will be supplied to Treasury Officers by the Comptroller. Indents for supplies should be in Form 100 and should ordinarily be for twelve months' supply and should state the quantity issued during the past twelve months and the stock of forms on hand.

> 1. All these forms are printed with a coloured ground-pattern on water-marked paper. Any fraudulent erasure is impossible in as much as it involves the removal of so much of the coloured ground-pattern as to ensure detection.
>
> 2. Both the letter-press and the ground pattern will be in one colour, the printed number alone being in black.

Care of Forms.

443. Immediately on receipt of a parcel of forms of bills, they should be carefully examined. They are made up in books of 100 each, and bear a printed number in a general series; the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

444. The forms of bills and of advices should be placed in store under the key of the Treasury Officer, who should, each morning, issue the book or books containing bill forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes.. Every evening the unused forms will be returned to him, and he should see that the series is unbroken, that no form is kept back unissued unless it be spoilt, and that the number expended in the day agrees with the total numbers of the list of bills issued.

445. Spoilt forms should never be destroyed; they should be defaced under the Treasury Officer's initials and returned to the Comptroller with the list of bills issued.

CHAPTER XXIII—MISCELLANEOUS SUBJECTS.

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Custody and Supply of Stamps.

446. Rules for the custody and supply of stamps are found in Appendix XXXII.

Opium and Ganja.

447. (*a*) District treasuries obtain from the State Huzur treasury and supply Taluk treasuries with opium in such quantities as will ensure a stock equal to three months' consumption, while the Central Distillery supplies ganja. A register in Form 101 should be maintained in the treasury and the Treasury officer should verify the closing balance shown therein by counting and weighing the stock at the close of the month. The Taluk treasury officer should furnish to the District treasury, with his cash account for the month, a *plus* and *minus* memo, showing the opening balance, the quantity and the value of the drug received and sold during the month and the balance remaining in hand.

(*b*) The register maintained in the treasuries and also the *plus* and *minus* memorandum sent to the Comptroller with the monthly cash accounts will be in Form 102.

NOTE.—The sale proceeds will be credited to "Revenue Advances, cost price of opium or cost price of ganja."

Savings Banks.

448. (*a*) The treasury procedure in regard to the transactions of the Savings Banks is detailed in the rules relating to them which are printed separately.

(*b*) The transactions of the Savings Banks appear in the treasury accounts under the following three heads:—

(i) Savings Bank deposits.
(ii) Savings Bank transfers.
(iii) Savings Bank suspense.

Deposits and withdrawals by the depositors appear under " Savings Bank deposits." When an account is transferred from one treasury to another, the Treasury officer should make a transfer adjustment in his accounts debiting the amount to the head " Savings Bank transfers " by *per contra* credit to the head " Savings Bank suspense " the receiving treasury making the corresponding adjustment in its accounts by debit to " Savings Bank suspense " by a *per contra* credit to " Savings Bank transfers."

(*c*) These transactions are accounted for by means of weekly journals sent to the Comptroller.

Palace.

449. All receipts relating to Palace, such as recoveries towards advance of pay, revenue derived from Palace lands, etc., will, in the first instance, be credited to "Palace deposits " in the treasury accounts. On the last working day of the month, a Remittance transfer receipt for the total revenue credited should be issued on the Mysore district treasury in favour of the Huzur Secretary by transfer debit to " Palace deposits."

450. The Palace will be supplied with funds for expenditure by the Comptroller. Payments at the Mysore district treasury will be made on cheques. Payments otherwise than on cheques will not be made by the treasuries without a special authority from the Comptroller. The payments on account of Palace will be debited in the treasury accounts to the Debt head " Palace deposits."

451. A separate subsidiary register in Form 103 will be maintained in the treasury in which all receipts and payments on account of Palace will be recorded, the daily totals being carried to the cash book and the monthly totals entered in the treasury cash account. Copies of these registers should be sent to the Comptroller with the cash account, duly supported by challans and vouchers.

Interest on Securities.

452. Detailed rules regarding the payment of interest on Mysore Government Promissory Notes, Debenture loans raised by Local Bodies and Securities of the Government of India, are contained in the Securities Manual.

453. Payments of interest are recorded in a subsidiary register in the form prescribed in the Securities Manual.

Unless the note relates to a loan, the interest on which is not liable to income-tax, the payment should be for the net amount, after deducting income-tax. But the gross amount will be charged in the treasury accounts by *per contra* credit to "Income-tax."

NOTE.—In the case of interest warrants issued by the Comptroller and Local Bodies, no income-tax need be deducted by the treasuries, as these warrants are for the net amounts payable to holders, after deducting income-tax.

454. Payments of interest on debenture loans raised by Local bodies are also recorded in a subsidiary register in the same form. These amounts will be charged at the end of each month, through the register of transfer transactions, to the Local body concerned and noted in the treasury pass book of the Local body (giving particulars of the number and date of the interest warrants, etc.,) in cases where the Local body concerned and the paying treasury are both in the same district. When they are in different districts, the amounts will be charged in the Lists of payments.

455. Interest on Government of India Securities is paid in Mysore treasuries, when so authorised by the Pay and Accounts Officer, Bangalore. The amounts paid are charged to "His Majesty's Jamakharch accounts" in the treasury accounts.

456. In the case of interest on Securities in trust, the amounts of interest payment orders issued by the Comptroller and cashed at the treasuries are recorded in a subsidiary register in the form prescribed in the Securities Manual, and charged to "Trust Interest Fund Deposits" in the treasury accounts.

CHAPTER XXIV—REVENUE SURVEY DEPARTMENT.

	Article.		Article.
Receipts ...	457	Boundary marks charges...	459
Payments ...	458		

Receipts.

457. All receipts of the Department, such as cost of survey maps, etc., are remitted to the treasury for credit to the proper head in the treasury accounts.

Payments.

458. Gazetted officers draw their salaries and fixed travelling allowances on bills in the prescribed form which are countersigned by the Deputy Superintendent, and pre-audited by the Comptroller. The amounts required for all other expenditure are drawn on cheques signed by the Deputy Superintendent against the monthly letters of credit issued by the Comptroller on the application of the Deputy Superintendent. A letter of credit lapses at the end of the month following that for which it is issued. It is irregular to draw the full amount of the letter of credit and place it in deposit to be drawn on refund orders as funds are required. The number and date of the letter of credit will be entered in every cheque for reference by the treasury. The cheques may be paid at any time during the month in which they were issued or in the succeeding month, after which they will lapse. These cheques are charged in the treasury accounts to the head "32A Revenue Survey department cheques," and are entered in a subsidiary register in Form 76 a copy of which is sent to the Comptroller with the monthly accounts.

Boundary marks Charges.

459. (*a*) The transactions on account of these charges are, with effect from 1st July 1917, accounted for under two heads, *viz.*, (1) "22 (*c*) Charges for Boundary marks recoverable from raiyats from July 1917" and (2) "Advances for Boundary Marks before July 1917 recoverable from raiyats." The object of this distinction is to keep the transactions up to the end of 1916-17 separate from those relating to the subsequent period.

(*b*) Charges on account of Boundary Marks in occupied lands recoverable from raiyats are incurred by the Survey Department. That Department sends to the Comptroller monthly bills for such charges, one for each district, accompanied by statements furnishing particulars of the taluks and villages in which the charges are incurred and the names of the raiyats from whom recoveries are to be made. These bills along with the statements of particulars are forwarded to Deputy Commissioners for acceptance and for transfer of extracts thereof to the taluk office concerned for note in the revenue demand register for recovery. The revenue branch of the taluk office retains the statement of particulars, makes necessary entries in the demand register and then presents the bill to the treasury branch *for transfer adjustment* by debit to head (1) referred to in clause (*a*) and credit to the head "23 (*a*) (iv) Revenue Survey Boundary marks charges in occupied lands" in the treasury accounts.

NOTE.—The treasury should bear in mind that no cash payment should be made on these bills.

(*c*) Recoveries may be against advances made prior to or against advances made since July 1917. The revenue branch of the taluk office should indicate distinctly, in the chalan with which money is presented to the treasury branch, whether it relates to the period prior to or since July 1917. The treasury branch should credit the amount to the respective heads referred to in clause (*a*).

(*d*) A pass book is kept by the revenue branch of the taluk office and is balanced each month and the closing balance is brought out. The pass book is sent to the treasury with each transaction, (either of payments by transfer, or receipts) for the entries thereof being filled in by the treasury.

(*e*) The treasury will maintain a subsidiary register in Form 104 for recording the transactions under the head (1) referred to in clause (*a*) and separate subsidiary registers in Form 75 for the transactions under the head (2) as well as those under "23 (*a*) Revenue Survey Boundary marks charges in occupied lands." Copies of these subsidiary registers, with the connected chalans and vouchers, will be sent to the Comptroller with the monthly accounts.

(*f*) Only the transactions on account of the advances relating to the period since July 1917 need be brought upon the pass book and the subsidiary register. The recoveries towards the advances made prior to July 1917 will be credited to head (2) referred to in clause (*a*) and no pass book is necessary in respect of transactions coming under this head.

460. The revenue branch of the taluk office sends its pass book to the treasury branch on the first working day of every month for verification of the entries made in it with those made in the subsidiary register of the treasury branch.

461. A *plus* and *minus* memo for transactions under the head "22 (*c*) Charges for Boundary marks, recoverable from raiyats since July 1917" showing, by taluks, the opening balance, the total debits and credits, and the closing balance, should be sent to the Comptroller with the monthly accounts. On this memo, the treasury should record a certificate that the balance has been verified with the pass book of the revenue branch and found to agree and that the revenue branch has accepted the balance as agreeing with the detailed accounts maintained by it.

462. Statements of remissions sanctioned by the Revenue authorities are sent to the treasury by the Taluk Office concerned as soon as they are sanctioned, together with the pass book. On receipt of this statement, the Taluk Treasury Officer will make a transfer adjustment in his accounts, debiting the amount remitted in the list of miscellaneous payments by credit to "Charges for Boundary marks recoverable from raiyats since July 1917." The credit will also be noted in the pass book of the revenue branch. It should be noted that remissions of items relating to the periods since July 1917 should alone be credited to this head. Remissions of items relating to the period before July 1917 should be credited to the head "Advances for Boundary marks before July 1917, recoverable from raiyats" by debit to list of miscellaneous payments. The statement of remissions containing the sanction of competent authority will be the vouchers to support the charges in the list of miscellaneous payments.

CHAPTER XXV—FOREST DEPARTMENT.

	Article.		Article.
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Receipts.

463. Sums received by a Forest officer are of two kinds; those which enter Forest departmental accounts, such as, Forest revenue and deposits with cesses thereon and those which do not enter the departmental accounts, such as, cash recoveries on account of establishment charges and personal advances.

464. All amounts received by Forest officers of either kind should be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual chalan form in duplicate; one copy will be retained by the Treasury officer and the other returned to the Forest officer as an acknowledgment and voucher to the entry in the Forest Cash Book. The chalan should contain sufficient particulars of the head of account to which the amount should be credited in the treasury.

NOTE.—Licensed vendors who reside beyond a distance of 12 miles from taluk headquarters or Forest Range Officers may remit by postal money order the Forest revenue collected by them. Such amounts will be received and credited without any chalan to 'Forest Remittances—payments into Treasury.' For the chalans will be substituted an advice list prepared by the treasury in support of the credits in the treasury accounts.

465. A Treasury Officer will receive Forest revenue :—

(1) when paid in by a Forest officer;

(2) when the chalan is countersigned by a Forest officer;

(3) when the Treasury officer is specially authorised to receive it. In such cases a copy of the chalan will be forwarded by the Treasury officer direct to the District Forest Officer in order that the revenue may be brought to account in the books of the latter.

466. Forest revenue and deposits with cesses thereon and other sums which enter the Forest departmental accounts, paid into a treasury by a Forest officer or on his account should be credited to the Forest department as 'Forest Remittances—Payments into Treasury.' 1. Forest Revenue 2. Forest deposits as the case may be.

NOTE.—Earnest money deposits tendered by contractors or purchasers of forest produce are credited to 'Forest Remittances—Payments into Treasury.' 2. "Forest deposits". No previous authority of a Forest officer to receive such sums is necessary, but the depositor must state the name of the Forest officer to whose account the deposit should be credited. These deposits may be received at Taluk as well as District treasuries.

467. The following amounts remitted by a Forest Officer do not enter the departmental accounts and will be credited in the treasury to the respective heads concerned and not to Forest Remittances—Payments into Treasury:—

(1) Interest on forest revenue.

(2) Cash recoveries on account of salaries, establishment, travelling allowance and contingencies including subsistence allowance and batta received from courts, and the balance of permanent advance.

(3) Cash recoveries of personal advances, such as, those on transfer granted by a District Forest Officer under Article 165, house-building advances and motor car advances, if made in cash and remitted into the treasury.

(4) Security deposits which should be recovered in cash and not by deduction from bills. In these cases, the prescribed instalments should be recovered at the time of disbursement of salaries and paid direct to the credit of savings bank accounts concerned, without waiting for the complete recovery of all the instalments and without the transactions being passed through the deposit account.

468. The receipts referred to in Article 466 will be entered in a subsidiary register in Form 103. When two or more Forest officers deal with a treasury, the receipt from the Forest Division of the district to which the treasury belongs will be entered in the first money column of the subsidiary register and those of the rest in the next column specifying in the case of each entry in the latter column the division to which the credit relates. One copy of the subsidiary register with the connected challans will be sent to the Comptroller and another copy to the District Forest Officer. Extracts from the second money column should be sent to the other Forest officers on whose accounts amounts have been received.

469. If funds for conservancy and works be wanted for immediate expenditure locally before money can be drawn from the treasury by means of a cheque, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash or partly in cash and partly in cheque, or wholly by cheque, the amount paid in cash and the amount remitted by cheque being shown separately in the challan.

Payments.

470. (*a*) For salaries and travelling allowance of Gazetted Officers and of establishments and for contingent charges of the Forest Department, bills will be prepared and presented for payment at treasuries in the same manner as in other departments; and the procedure regarding them will be governed by the rules contained in chapters III to VI. These charges will not be paid by means of cheques. Advances on transfer and other advances such as for plague shed, motor-car and house-building, should be drawn on bills direct from the treasury and the recoveries made by deduction from the establishment bills concerned.

(*b*) Payments on the above account will be charged in the Lists of miscellaneous payments.

471. Funds for "Conservancy and works" provided in the annual Budget estimates are apportioned by the Conservator of Forests amongst his subordinate officers; against these allotments, the Forest officers draw cheques. No charges on account of (1) Conservancy and works, (2) Revenue Refunds and (3) Repayment of deposits will be paid otherwise than on cheques.

472. Each cheque paid will be charged in the treasury accounts to "Forest department cheques" and will be entered in the subsidiary register in Form 103, one copy of which will be sent by the Treasury Officer to the Comptroller with the monthly accounts and another copy to the District Forest officer concerned.

NOTE 1.—No cheque will be issued for less than Rs. 10 except for repayment of deposits and adjustment in treasury accounts.

2. The Conservator of Forests may, by a written order, empower any individual officer by name, who holds charge of a Forest Sub-Division or Range, to draw cheques to any extent that he may specify, arranging to supply him with a cheque book bearing a different number from that in use by the District Forest Officer, and advising the Treasury Officer thereof.

3. Funds may, if required, be obtained by Forest officers from the Taluk treasuries subordinate to the District treasuries, by means of cheques which should be distinguished by different numbers and letters from those drawn against the District treasury. The Forest officers will, in such cases, advise the District Treasury Officer from time to time of the probable amount of his drawings in order that funds may be duly provided and will communicate to the Taluk Treasury Officer the number of the cheque book to be used.

CHAPTER XXVI—PUBLIC WORKS DEPARTMENT.

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Introductory.

473. The rules in this chapter apply primarily to officers of the Public Works Department. They are equally applicable to Special Land Acquisition Officers and other officers not belonging to the Public Works Department, who may be authorised to incur expenditure against the grant for Public Works. (*e.g.*, the Inspector-General of Police and the Chief Commandant, Mysore State Troops).

474. They do not apply to charges for construction (petty) and repair which are not treated as expenditure of the Public Works Department, but adjusted against the budget grants of the Department concerned (*vide* item 12 of Appendix XII).

Receipts.

475. No deposit account can be opened in a Civil treasury by officers of the Public Works Department; whatever sums are paid into a treasury by a Public Works Officer or on his account, must be carried to the credit of the final head of account or to the head "Public Works Deposits" or "Objection Book Advances, Public Works Department," as the case may be, in the treasury accounts.

476. The Executive Engineer will keep a book in which he will enter all his remittances to the treasury. Remittances will be accompanied by chalans and remittance book which will show the head of account to which the amount remitted is to be credited in the treasury accounts. The chalans will be retained by the treasury and the book returned duly signed.

NOTE.—The Treasury Officer may refuse to receive any amount paid without sufficient particulars and when the chalan does not specify the heads of credit.

477. Public Works receipts paid into treasuries direct by others will also be credited to the Public Works heads of account and the duplicate copy of the chalan forwarded by the Treasury Officer to the Executive Engineer concerned who should bring the amounts on his cash book at once as received and remitted to the treasury. On the first of each month, the Executive Engineer will enter the total amount remitted to the treasury under the several heads of account during the preceding month in a consolidated treasury receipt form and forward it to the treasury with the remittance book. The Treasury Officer will return it before the 5th of the month after comparing it with his subsidiary register and recording on it a certificate that the total amount agrees with the total remittances shown in his subsidiary register. As separate consolidated treasury receipts are received from each Executive Engineer for the certificate of agreement, separate pages should be allotted in the subsidiary register for each Executive Engineer.

NOTE 1.—In the case of receipts remitted to the treasuries in the Bangalore District, two consolidated receipts (one for the remittances to the State Huzur Treasury and the other for remittances into the Taluk Treasuries) are sent to the State Huzur Treasury, for furnishing the required certificate.

2. The consolidated receipt will be signed by the Treasury Officer however small its amount may be.

478. A separate subsidiary register in Form 105 is maintained in the treasuries for the receipts under "XIX, Civil Works." A copy of this subsidiary register showing the total amount remitted by each Executive Engineer will be sent to the Comptroller with the monthly accounts.

Payments.

479. Funds are supplied to officers of the Public Works Department in two ways:—*Viz.*, (1) directly by salary, establishment, travelling allowance and contingent bills and (2) by means of pass orders. The two classes of payments will be registered separately in the treasury.

Salary, Establishment and Contingent Charges.

480. (*a*) Gazetted officers of the Public Works Department draw their salary bills in the same way as Gazetted officers of the Civil Department. Non-gazetted officers' bills and contingent bills are however drawn only by certain heads of offices.

(*b*) The rules in Chapters III to VI, apply to the preparation and payment of these bills.

(*c*) Payments made on the above account will be charged in the lists of miscellaneous payments.

Works Expenditure.

481. Expenditure on works (except in the case of recoupment of works permanent advance) will be paid on bills accompanied by pass orders signed by the Executive Engineers and presented at the treasury by contractors to whom they are made over. Executive Engineers are supplied with numbered counterfoil books of Pass Order forms by the Comptroller. No advice of the issue of a pass order will be sent to the treasury; nor will any pass order be issued for a sum less than Rs. 10. A pass order will be paid by the Treasury Officer only if it is presented before the end of the month following that in which it is passed for payment; any, presented at a later date, should be refused payment unless it is renewed with a new date by the passing officer who should not however alter the number of the pass order.

NOTE.—Pass orders for less than Rs. 10 may be issued when the amounts thereof are to be credited to Government by adjustment.

482. Bills for recoupment of permanent advance for works should be invariably made payable by payment orders passed by the Executive Engineers on the bills. themselves. Such bills will not be accompanied by separate pass order sheets prescribed for payment of contractors' bills. The original bills, with the pay order duly signed by the Executive Engineer and with the required sub-vouchers, will be presented for payment at the treasury.

NOTE.—To avoid keeping a large amount of cash in the hands of the Sub-Division Officers, their permanent advance recoupment bills may be paid at District treasuries, when presented by the Executive Engineers, and Remittance transfer receipts, for such small amounts as may be desired, issued.

483. The original copies of the contract certificates or work bills with the pass order sheets attached to them will be cashed by Treasury Officers when the pass orders are signed by officers empowered to do so.

Before paying the amount of the pass order, the Treasury Officer should be careful to see that the amount of the pass order (words and figures) agrees with that of the amount passed for payment on the original contract certificate by the drawer of the pass order and attached to the pass order, and that a duly stamped acknowledgment for the gross amount passed for payment, (*viz.*, amount of the pass order plus the amount adjusted in the bill for claims due by the party) is signed on the contract certificate by the party to whom the amount has been directed to be paid. When the signature on a voucher is given by a mark or seal or thumb impression, it should be attested by some known person. If it is made payable to an agent by the party, the Treasury Officer should be careful to have the agent identified and to have a proper acknowledgment from the agent.

484. When funds are required at a treasury other than that on which the Executive Engineer is empowered to draw, he should obtain the orders of the Comptroller to enface his pass orders as payable at the treasury desired. Funds should not be made available for such a purpose by means of remittance transfer receipts.

485. (*a*) An Executive Engineer may enface his pass orders as payable at any of the District or Taluk treasuries within his jurisdiction or at which the Comptroller has specially permitted him to draw.

(*b*) The Executive Engineer should keep the Treasury Officer informed from time to time of the extent to which he will draw on any Taluk treasury, in order that funds may, as far as is convenient, be provided. But the District Treasury Officer must judge how far this system can in any particular case be extended, and the Comptroller must not permit any extension of it, which will cause extra expense, direct or indirect, by the locking up of funds in Taluk treasuries.

486. The amount of each pass order or bill for recoupment of permanent advance (for works expenditure) should be entered in a subsidiary register in Form 106. The register provides for a separate column for each Executive Engineer issuing pass orders on the treasury. A copy of this register is sent to the Comptroller along with the bi-monthly lists of payments.

Pass Book.

487. The payments on pass orders and permanent advance recoupment bills should be recorded in a pass book, which will remain with the Executive Engineer and be sent by him periodically and on the 2nd of every month to the Treasury Officer. The details of payments at Taluk treasuries will be taken from the taluk bi-monthly lists. On the 2nd of every month, the total of the pass book will also be verified with the lists of payments, before the book is returned to the Executive Engineer.

NOTE.—An Executive Engineer at the headquarters station should send his pass book to be written up every week ; that of an Executive Engineer at a distance may be forwarded at longer intervals, but the dates should be fixed. An Executive Engineer having accounts with two treasuries, will of course have two pass books.

Monthly Settlement.

488. The Treasury Officer should arrange to have a monthly settlement very early in the month with the Executive Engineer; *i.e.*, he should have the pass book written up in respect of pass orders and recoupment bills cashed during the previous month, and issue a consolidated receipt for the whole of the remittances received from the Executive Engineer and his subordinates during that month.

CHAPTER XXVII—ELECTRICAL DEPARTMENT.

	Article.		Article.
Receipts ...	... 489	Payments ...	... 491

Receipts.

489. All amounts received by the Electrical Department are paid into the treasury, with as little delay as possible. Each remittance is accompanied by a chalan and remittance book in which the Treasury Officer acknowledges the receipt of the money. These amounts will be classified in the treasury accounts under "36, Remittances (1) Payments into treasuries by the Electrical Department." The receipts will be entered in a subsidiary register in Form 103. At the end of the month one copy of the subsidiary register with the connected challans will be sent direct to the Chief Electrical Engineer, Financial Branch. Another copy of the subsidiary register will be sent to the Comptroller with the monthly accounts.

490. At the end of the month, the departmental officer prepares a consolidated treasury receipt and sends the same to the treasury with the remittance book. The Treasury Officer will return the certificate duly signed, after verification with the entries in the Remittance book and the credits in the treasury accounts.

Payments.

491. All payments relating to the department will be made only by cheques signed by the Financial Assistant to the Chief Electrical Engineer.

492. These payments will be charged in the treasury accounts to "36, Remittances, Electrical Department, (2) Cheques on Treasuries," and entered in the same subsidiary register, in which receipts are recorded (Form 103.) At the end of each month, one copy of the subsidiary register, with the paid cheques, will be sent direct to the Chief Electrical Engineer, Financial Branch. Another copy will be sent to the Comptroller with the monthly accounts.

CHAPTER XXVIII.—RAILWAY DEPARTMENT.

	Article.		Article.
Receipts ...	493	Payments ...	497

Receipts.

493. No deposit account can be opened in a Civil treasury by officers of the Railway Department; whatever sums are paid into a treasury by a Railway Officer or on his account must be credited in the treasury accounts under "34, Payments into Treasuries by Railway Officers."

494. An officer of the Railway Construction Department who has frequently to make remittances will keep a book in which he will enter all his remittances to the treasury. This book should accompany the cash and the chalan to be receipted by the treasury. At the end of the month, a consolidated receipt for the whole of the remittances made during that period should be prepared by him and sent with the remittance book to the Treasury Officer, who, after verifying the entries by comparison with the subsidiary register of receipts referred to in Article 496 below, will sign the book and the receipt and return them to that officer.

NOTE.—The consolidated receipt will be signed by the Treasury Officer however small its amount may be.

495. (*a*) In the case of Open Lines of Railway, remittances of cash are made by or on behalf of the Auditor, as far as possible, daily in the case of traffic collections and occasionally in the case of miscellaneous cash. Each remittance is sent under cover of a special form (State Railway Form C O 15C) tendered in triplicate, giving full particulars of the remittance. The Treasury Officer will write in words at the foot of each form the amount received and return two of the forms as receipt, the third being retained in the treasury.

(*b*) At the close of each month, the Auditor will forward a consolidated receipt to the Treasury Officer concerned for signature, and return.

496. All receipts on account of the Railway Department must be recorded in a subsidiary register in Form 103. One copy of this register will be sent to the Auditor, Mysore Railways, and another copy to the Comptroller with the monthly accounts.

Payments

497. (*a*) Funds required for expenditure on works in the case of lines under construction, are drawn from the treasuries, by means of contract certificates accompanied by pass orders, drawn by the Executive Engineers, in favour of contractors and by means of Permanent Advance recoupment bills. The procedure prescribed in Articles 481 to 487 for the Public Works Department apply *mutatis mutandis* to State Railways under construction.

(*b*) All other payments of Railway construction divisions as also payments on account of Open Lines of Railway are drawn from the treasuries by means of cheques signed by the Auditor, Mysore Railways.

498. The payments on cheques and work bills will be entered in the same register in which receipts are recorded (there being separate columns for cheques and pass orders.) These payments will be charged in the treasury accounts to "34, Cheques of Railway Officers or Railway work bills payable" as the case may be. At the end of the month, one copy of these subsidiary registers, with the paid bills and cheques, will be sent direct to the Auditor and another copy to the Comptroller with the monthly accounts.

CHAPTER XXIX.—EDUCATION DEPARTMENT.

	Article.		Article.
Receipts ...	... 499	Payments ...	... 500

Receipts.

499. All sums paid into a treasury by an officer of the Education Department or on his account (accompanied by chalans in triplicate) should be credited in the treasury accounts to "35, Remittances, Education Department, Payments into Treasuries." A subsidiary register in Form 107 will be maintained for recording these transactions. At the end of the month, a copy of the subsidiary register will be forwarded to the Inspector-General of Education (Financial Branch) with one set of chalans, and another copy without the chalans, will be sent to the Comptroller, with the monthly accounts.

NOTE.—The receipts on account of Chamarajendra Technical Institute, District and Taluk Industrial Schools and Weaving Schools which are under the control of the Directer of Industries and Commerce will be credited to "XX Education" and not to "35, Remittances, Education Department, Payments into Treasuries."

Payments.

500. (*a*) The rules in Chapters III to VII regarding the preparation and payment of salary, establishment, travelling allowance, contingent, grant-in-aid, scholarship and other miscellaneous bills apply to the Education Department also. All the functions of the Comptroller are performed by the Financial Assistant to the Inspector-General of Education, so far as charges relating to the Education Department are concerned.

(*b*) All instructions emanating from him will be acted upon in the same manner as if they are issued by the Comptroller.

(*c*) In the cases referred to in Article 9 (*c*), authority for payment by the treasury will issue from him.

(*d*) Objections and orders arising out of the examination of the schedule of receipts and payments and vouchers received from the treasury will be communicated by the Financial Assistant to the Inspector-General of Education, to the Treasury Officers by letters, audit memoranda or periodical objection statements. The Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest but to refuse to pay it in future, till the Financial Assistant to the Inspector-General of Education authorises the payment to be resumed.

(*e*) A separate register will be maintained by the treasury for recording retrenchments ordered by the Financial Assistant to the Inspector-General of Education as indicated in rule 4 of Article 26, and Article 315.

501. All bills pertaining to the institutions and offices of the Education Department (exclusive of those of the Industrial and weaving schools, etc., under the control of the department of Industries and Commerce and those chargeable to Mysore University Funds) will be charged to "Education Bills paid" in the treasury accounts. A separate subsidiary register in Form 76 will be maintained by the treasury for recording these transactions. Payments made from 1st to 10th will be included in the 1st list of payments and payments made from 11th to the end of the month in the 2nd list of payments. One copy of these lists of payments will be forwarded direct to the Inspector-General of Education, Financial Branch, with all the supporting vouchers. Another copy of these lists will be sent to the Comptroller with the lists of payments.

NOTE.—The subsidiary register contains columns not only for the net amount of the bill, but also for the several deductions and the gross amount of the bill. The entries in all these columns should be made, at the time of each payment, though only the net amount is charged in the treasury accounts. The figures of the several columns should be totalled bi-monthly and deduction statements (one for each kind of deduction) in the prescribed form accompanied by the statements of deductions received with bills, should be prepared and sent to the Inspector-General of Education, Financial Branch, with the lists of of payments.

CHAPTER XXX.—INDUSTRIAL AND COMMERCIAL CONCERNS.

	Article.		Article.
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Receipts ..	503	Pass Book ...	509

Provision of Funds.

502 (*a*) A fixed grant is allotted for financing the working of each concern and the realisations of each concern are also made available for the same purpose. The Comptroller intimates to the treasuries from time to time the money limit up to which funds can be drawn by each concern.

(*b*) In the case of Bhadravati Iron Works, the amount required for expenditure by the several divisions under the control of the Board of Management, is placed at the disposal of the Chief Accountant, Iron Works, by means of Letters of credit issued by the Comptroller on the treasuries.

Receipts.

503. Amounts remitted to the treasury are credited to an advance head in the treasury accounts.

NOTE.—The sale proceeds of Sandal oil, etc., realised by the Sandal Oil Factory are however credited to " II Forest Sandal oil gross receipts " in the treasury accounts.

504. The amounts remitted by each concern are recorded in a subsidiary register in Form 103. A copy of this subsidiary register, with the connected chalans, will be sent to the Comptroller with the monthly accounts.

Payments.

505. (*a*) The funds for Capital expenditure, the payment of which is authorised by the Comptroller, are drawn from the treasuries by all the concerns, except Bhadravati Iron Works and Sandal Oil Factory, on contingent bills. The amount so drawn will be charged in the list of miscellaneous payments.

(*b*) The funds for the Revenue expenditure are drawn from the treasuries on cheques.

506. In the case of the Iron Works, the amounts required for both Capital and Revenue expenditure are drawn from the treasuries by means of cheques signed by the Chief Accountant against letters of credit issued by the Comptroller. The Superintendents of Divisions are supplied with funds in cash or by means of crossed cheques on treasuries issued by the Chief Accountant in their favour. The amounts of these crossed cheques are credited to Personal deposits in the treasury accounts and these accounts are operated upon by the Superintendents.

507. All payments in Bangalore on account of the Sandal Oil Factory are made by the Director of the Factory by cheques on the Mysore Bank. Payments in Mysore are made by the Officer in charge of the Mysore Factory by means of cheques on the Mysore District Treasury, against funds placed to his credit.

508. The cheques paid on account of each concern will also appear under the same advance head and will be entered in the same subsidiary register in which the receipts are recorded.

NOTE.—In the case of Sandal Oil Factory however, only the payments will appear under an advance head and there will be separate subsidiary registers for receipts and payments.

Pass Book.

509. A pass book is maintained by each concern. in which the fixed initial grant allotted to it, cheques cashed and amounts paid into the treasury as well as the balance at credit from time to time are entered by the treasury.

CHAPTER XXXI—HIS MAJESTY'S JAMAKHARCH ACCOUNTS.

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Explanation.

510. Receipts and payments in the treasuries on account of the British Government will appear in the treasury accounts under the Debt head "His Majesty's Jamakharch Accounts."

Receipts.

511. The receipts mainly consist of Postal collections, sale proceeds of ordinary and service postage stamps, cemetery receipts, fees realised under the Indian Christian Marriage Act, Birth, Death and Marriage Registration fees, British Income-tax, Fund subscriptions of officers lent to the Mysore State and fees for Madras University Examinations.

512. Application fees for the Madras University Examinations presented at the treasuries by private candidates will be accompanied by receipts in duplicate. One of them will be returned, duly signed by the Treasury Officer, to the candidate and the other forwarded to the Comptroller with the Jamakharch Account for transmission to the Pay and Accounts officer, Bangalore. In the Jamakharch Account, the Treasury Officer will distinctly note the amount received for credit of the Madras University Fund, specifying the names of the candidates, the examinations for which they appear, and the amount of fee received.

NOTE.—As the candidates will be supplied by the Registrar of the University of Madras with the required number of forms in connection with the examinations, and as they will, when paying fees into the treasury, present to the Treasury Officer the required form of receipt to be granted by the treasury, there will be no need for Treasury Officers to indent upon the Registrar for any forms. (*Madras Accountant-General's Circular No. T. 216—Gen. 4138, dated 10th July 1905.*)

Payments.

513. Payments to British Military, Civil and other pensioners, Ceylon and Hong-Kong pensioners, and Postmasters, interest on Government of India Securities, cemetery establishment and contingent charges, contingent charges of the British Marriage Registrars in Mysore and Imperial Transfer Receipts and Bills are debited to Jamakharch Accounts. These payments are made on instructions, either general or special, of the Comptroller, and in the case of pensions and interest on Government of India Securities, after the pension rolls and securities are enfaced for payment at the State Treasury by the Pay and Accounts Officer, Bangalore.

Accounts.

514. The receipts and payments should be recorded in a subsidiary register in Form 103 with full particulars of the nature of each transaction, and from these the statements of accounts in the prescribed form should be prepared for transmission to the Comptroller. These consist of original and supplemental accounts. The original accounts should take in the transactions of the whole district from the 1st to 15th of the month, except postal and money order transactions which will be exhibited exclusively in the supplemental Jamakharch account, irrespective of the dates of the transactions and be despatched with all the chalans and vouchers, so as to reach the Comptroller punctually on the 21st of the month. (*Vide No. 234, dated 23rd May 1889, from the officer in charge of the Hon'ble the Resident's Treasury*). The supplemental accounts will take in all transactions between the 16th and the end of the month (including postal and money order transactions from the 1st to 15th) and should be despatched so as to reach the Comptroller by the 12th of the month following. If holidays should happen to intervene between any of these dates, the treasuries should not close office without making adequate arrangements for the preparation and submission of the returns on due dates. The Treasury Officer should see that the dates on which the original and supplemental accounts are due for despatch are strictly adhered to, and he should insist on the Taluk Treasuries submitting their account by the 16th, and the 1st of the month following, respectively, so as to enable him to prepare and submit the respective accounts to the Comptroller by the dates fixed above. If the accounts of any taluk should at any time be delayed, the accounts of the remaining taluks and of the District Treasury

should be despatched in time, the accounts in arrears being incorporated with the account for the following month. Punctual observance of the dates fixed is very necessary in order that the Comptroller may have sufficient time to forward the consolidated accounts of the State to the Pay and Accounts Officer, Bangalore, by the dates fixed, (namely, 25th of the month for the original account, and the 15th of the month following for the supplemental account) for adjustment by paying to or receiving from the Pay and Accounts Officer the excess amount received or paid, as the case may be.

NOTE.—For the total receipts and payments on account of Jamakharch (whether pertaining to the original or the supplemental accounts) an abstract statement of receipts and payments in the prescribed printed form will be sent to the Comptroller with the monthly accounts. This will, of course, be in addition to the detailed original and supplemental accounts sent to the Comptroller.

Post Office.

515. The following is the special procedure prescribed for the transactions between the Post Offices and the Treasuries in the Mysore State :—

Treasury Pass Book.

1. (i) Each Head Post Office maintains a pass book, in the prescribed form, which is a complete record of all sums received from or paid into the District treasury and its Taluk treasuries (whether in cash or by transfer) by itself or any of its Sub-offices. The pass book will remain in the Postmaster's personal custody and he should himself make all the necessary entries in it and sign each entry.

(ii) Each Sub-office having dealings with a Taluk treasury will similarly keep a pass book in the prescribed form, in which should be recorded all sums received from or paid into the Taluk treasury by itself.

Remittances to Treasuries.

2. (i) Each remittance to a treasury by a Head Post Office is accompanied by the pass book and the original and the duplicate copies of the memorandum of remittance (Chalan) in the prescribed form.

(ii) The Treasury Officer will place his initials against the entry in the treasury pass book in acknowledgment of the remittance and return the book to the Head Postmaster. The original and the duplicate copies of the memorandum of remittance will be retained by the Treasury Officer.

3. (i) A remittance by a Sub Post Office is accompanied by the pass book and the original, the duplicate and the triplicate copies of the receipt (Chalan) in the prescribed form.

(ii) The officer in charge of the treasury will attest the entry in the treasury pass book, retain the original and the duplicate receipt, and return the book and the triplicate receipt duly signed to the Sub-Postmaster.

Drawings from Treasuries.

4. Payments are made against letters of credit issued by the Deputy Accountant-General, Posts and Telegraphs, Madras. The letter of credit lapses at the close of the month for which it is issued.

5. (i) When money is to be drawn from a treasury by the Head Post Office, the voucher, in the prescribed form signed by the Head Postmaster, accompanied by the pass book is sent to the treasury.

(ii) The officer in charge of the treasury will initial the entry in the pass book and return it, with the money, to the Head Postmaster and will retain the voucher.

6. (i) When money is to be drawn from the treasury by Sub Post Offices, the pass book with the original and the duplicate copies of the voucher is sent to the treasury.

(ii) The officer in charge of the treasury will attest the entry in the pass book, retain the original voucher and return the book and the duplicate voucher with a note of payment written across the latter.

7. The memoranda of remittance or receipts and vouchers for payments into and drawings from treasuries will be prepared by the post offices with an indelible pencil and carbon paper and will be impressed with the postal oblong money order stamp.

Incorporation of Sub-office Transactions with Treasuries in the pass book of the Head Office.

8. Payments into and drawings from treasuries by the Sub Post Offices are communicated by them as they occur to the Head Post Office concerned accompanied by the treasury receipts and vouchers. The Postmaster of the Head Office enters the amounts represented by the Sub-treasury receipts and vouchers in the pass book of his own office and forwards the same with receipts and vouchers to the

officer in charge of the District treasury who will return them after attesting the entries in the pass book.

Revenue Money Orders.

9. The rules relating to Revenue Money Orders are contained in Chapter XII, Mysore Revenue Manual, Vol. I. Payments by the Post Office on account of Revenue Money Orders are not made in cash.

10. Revenue Money orders delivered to the village shanbhogs will be received in the Taluk Office invoiced in a list in the prescribed form. If the amount of any Revenue Money Order has not been credited by the shanbhog in the Revenue Accounts, owing to any irregularity in the remittance, the Revenue Money Order will be treated as "Refused" and sent by the Amildar to the Postmaster or Sub-postmaster at his headquarters under receipt. All Revenue Money Orders will, if their amounts have been credited by the shanbhog in the Revenue Accounts, be signed by the Amildar or in his absence, by the Taluk Sheristedar or the Taluk Head Gumasta, and presented daily at a convenient hour for payment by book-transfer at the Post Office (Head or Sub) at the headquarters of the Amildar, whether such Post Office is the office by which the shanbhog's village named in the Money Order is served or not.

11. The Postmaster or Sub-Postmaster at the headquarters of the Amildar will, in exchange for the Revenue Money Orders, give the Amildar a voucher in duplicate representing the value of all the Revenue Money Orders presented to the former by the latter. The words "Revenue Money Order" will be written in red ink at the top of the voucher. On the reverse of the voucher, the following entry will be made by the Postmaster or Sub-Postmaster under his signature: "Please debit the amount of this voucher to the Post Office by book transfer." The amount of this voucher will be entered by the Postmaster like other drawings from the Taluk treasury in the Pass Book, in the column headed "Amount drawn by transfer for Revenue or other official Money Order payments." The duplicate voucher should be signed and the entry in the Pass Book attested by the Taluk Treasury Officer, and the duplicate voucher and the Pass Book returned to the Postmaster immediately.

12. The amount of the original Revenue Money Order voucher will, on the day it is given by the Post Office, be shown in the Taluk treasury accounts on the receipt side as amount received on account of Land Revenue by book transfer and on the disbursement side as amount paid to the Post Office by book

transfer. The amount of Revenue Money Order vouchers will not be charged against the letter of credit of the Postmaster or Sub-Postmaster.

Postage Stamps.

13 Rules for the custody, supply and sale of postage stamps are contained in Appendix XXXII.

CHAPTER XXXII—COINS.

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Extent of Application.

516. Under the Mysore Coinage Regulation, VII of 1900, the coins of the Government of India are declared to be legal tender in Mysore in the cases in which such coins would, under the law for the time being in force, be legal tender in British India, and all laws and rules for the time being applicable to coins current in British India apply to coins current in Mysore. The rules contained in the Resource Manual of the Government of India will therefore apply *mutatis mutandis* to Mysore.

Kinds of Coin.

517. Under the Indian Coinage Act (Act III of 1906) as amended from time to time, the following coins may be issued:—

(*a*) *Silver.*—Rupee, half-rupee and quarter-rupee. The standard weight of the rupee is 180 grains troy, eleven-twelfths fine, and the other silver coins are of proportionate weight.

NOTE.—Under Act IV of 1918, silver eighth-rupees are no longer coined and issued, but coins previously issued continue to be legal tender for the amounts and under the conditions specified below.

(*b*) *Nickel.*—Four-anna piece, two anna piece and one-anna piece, the standard weights of which are 105, 90 and 60 grains troy, respectively.

(*c*) *Bronze.*—Single pice or quarter-anna, and pie or one-twelfth of an anna. The standard weight of the pice is 75 grains troy, and the other bronze coin is of proportionate weight.

The rupee and the silver half-rupee are legal tender to any amount, and the quarter-rupee and eighth-rupee for any sum not exceeding one rupee, provided they satisfy the conditions of currency laid down in Article 528. Nickel and bronze coins are legal tender for any sum not exceeding one rupee.

518. Silver coins of the denominations specified in Article 517 (*a*) above and the note under it and coined and issued under the Coinage Act of 1835 and subsequent Acts, are still legal tender for the amounts stated in that Article provided that they satisfy the conditions of currency laid down in Article 528. All silver coins issued under these Acts bear as device the head of the reigning sovereign (King William IV, Queen or Empress Victoria, Edward VII, King and Emperor, or George V, King and Emperor) and no coin which does not bear such a device is legal tender.

519. Copper coin of the denominations specified in Article 517 (*c*) and also double pice coined and issued under the Coinage Act of 1835 and subsequent Acts are still legal tender for any sum not exceeding one rupee. All such coins bear as device the head of one of the reigning sovereigns named in Article 518.

520. Gold coins, whether coined at His Majesty's Royal Mint in England or at any Mint established in pursuance of a proclamation of His Majesty as a branch of His Majesty's Royal Mint, are also legal tender under Act III of 1906 at the rate of Rs. 10 per sovereign, provided they satisfy the conditions of currency given in Article 526.

521. The coins generally in circulation are the sovereign and the half-sovereign but two-pound and five-pound pieces have also been issued from the Royal Mint. They should be received at all treasuries in exchange for notes or rupees or in payment to Government on any account, provided they satisfy the conditions of currency. They should not be re-issued from any treasury, but should be dealt with under instructions from the Comptroller in Mysore.

522. The following are special rules for the receipt at treasuries of coin which is not legal tender in accordance with Articles 517 to 521.

(*a*) Copper, bronze, nickel and small silver coins should be received in payments to Government to any amount, although they are legal tender only for a sum not exceeding one rupee.

NOTE.—Treasury officers should also exchange worn small silver coins presented by Government officers for that purpose, provided that such exchange causes no inconvenience to the treasury and that the coins have not been fraudulently defaced or have not lost more than 25 per cent in weight.

(*b*) Silver coins issued before 1st September 1835, that is to say, all silver coins issued by the East India Company bearing merely inscriptions in Indian character (chief among which are the coins known as "Furrukhabad" and "Murshidabad" rupees) should be received at the treasuries at the following rates:—

(1) At 8 annas a tola, for each tender of 500 coins or less; and

(2) for amounts in excess of this number, at bullion value calculated at the market rate of silver of the day, to be ascertained from the Comptroller.

(c) Copper coin bearing any trace of mintage by the East India Company, *e.g.*, coin having as a device a pair of scales and XX cash (of which the value is one-third of an anna) should be received in payment of Government dues up to any amount.

Exchange of Small Coin.

523. Bronze and nickel coins (and copper and small silver coins subject to any special instructions which may be issued for their withdrawal) should be issued freely to persons wishing for them either in payment of claims against Government or in exchange for rupees, for sovereigns or for currency notes which the treasury may be cashing. Treasury officers are responsible for seeing that a sufficient stock of small coin is maintained to meet all such demands.

Care is also to be taken to let it be openly known that all small coins are obtainable both at the District and Taluk treasuries, without obstacle and without charge for exchange and to ensure that they really are so obtainable.

524. (*a*) Rupees and currency notes should be issued freely in exchange for legal tender copper, bronze or nickel coin in parcels of the value of not less than two rupees at every treasury.

(*b*) Whenever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply on the spot notes and rupees in exchange for the legal tender copper, bronze or nickel coin which may be collected by the purveyors or foremen at such assemblage.

525. If the orders in the last article are carried out, legal tender copper, bronze and nickel coin should never circulate at a discount. If nevertheless legal tender copper, bronze or nickel coin does at any time, or any-where, circulate at a discount or at a premium, the circumstances should be immediately reported to Government and the Comptroller with full explanation of the supposed causes and of the remedial measures taken.

Conditions of Currency.

526. No gold or silver coin is legal tender if it has been defaced. Defacement includes clipping, filing, stamping or such other alteration on the surface or in the shape of a coin as is readily distinguishable from the effects of reasonable wear.

527. Sovereigns and half-sovereigns are legal tender if they have not been defaced and if their weights are not less than 122·5 and 61·125 grains, respectively.

528. Silver coins minted by the Government of India, which have not been defaced, are legal tender as long as they have not diminished in weight by more than the amounts shown below:—

Rupee and half-rupee.	2 per cent below standard weight.
Quarter-rupee and eighth-rupee.	12½ per cent below standard weight.

529. The Coinage Act does not prescribe any conditions of currency for nickel, bronze or copper coin. Such coins, therefore, are legal tender even if they are worn or defaced, provided that they bear traces of Government Mintage.

Cutting or Breaking of Counterfeit and Diminished Coin.

530. (*a*) Section 16 of Act III of 1906 provides that when any silver coin which has been coined and issued under the authority of the Governor-General in Council is tendered to any person authorised by Government to act under that section and such person has reason to believe that the coin.

(i) has been diminished in weight so as to be more than such percentage below standard weight as may be prescribed as the limit of reasonable wear, or

(ii) has been defaced, he shall, by himself or another, cut or break the coin.

NOTE.—A loss of 6¼% below standard weight in the case of the rupee and of 12½% in the case of the half, quarter and eighth-rupee has been prescribed by the Government of India as the limit of reasonable wear.

(*b*) Section 20 of Act III of 1906 as amended by Act XXI of 1919, similarly provides that when any silver or nickel coin purporting to be coined or issued under the authority of the Governor-General in Council is tendered to any person authorised by Government to act under that section and such person has reason to believe that the coin is counterfeit, he shall, by himself or another, cut or break the coin.

531. (*a*) The Treasury Officers have been authorised by Government to cut or break diminished, defaced and counterfeit coins:--

NOTE.—No coin may be cut without previous examination by the officer empowered to cut, who should not delegate the power conferred by this Article to subordinates.

(*b*) The following persons have been authorised by Government to cut or break counterfeit coins under Section 20 of the Indian Coinage Act III of 1906.

The Chief Officer of the Bank of Mysore or of any of its branches.

NOTE.—It has been found that in some treasuries coins are constantly cut or broken, while in the neighbouring treasuries few or none are so dealt with, and that in some treasuries, the cut coins consist solely, or chiefly, of eight-anna piece, while in others rupees alone are cut. The attention of Treasury officers is therefore called to the importance of that part of their duties which consist in the examination of coin presented by the public, and its withdrawal from circulation if tampered with or unduly worn.

532. In cutting or breaking any coin, officers should avoid completely dividing it, as it is often convenient to identify the parts of a particular coin. Such identification becomes practically impossible if the pieces are wholly separated. Care should however be taken that the destruction is complete.

Detailed Rules regarding Acceptance of Coin.

533. As sovereigns and half sovereigns are minted by Royal Mints and are subject to British legislation, they should be dealt with in accordance with the following special rules:--

(1) The least current weights for sovereigns and half-sovereigns are 122·5 and 61·125 grains, respectively. Even though they are below the least current weights they should be received at Government treasuries at the following rates:--

(*a*) When they have not been reduced by more than 3 grains below standard weight, *i.e.*, are not less in weight than grains 120·27447 and 58·63723, respectively (the standard weight being 123·27447 and 61·63723 grains, respectively), at their face value.

(*b*) When they are of less weight than 120·27447 and 58·63723 grains, respectively, at their bullion value by weight.

Provided that they have not been illegally dealt with, *i.e.*, have not been impaired, diminished or lightened otherwise than by fair wear and tear or defaced by having any name, word, device or number stamped thereon, whether the coin has or has not been thereby diminished or lightened. Coins below the least current weights should not however be re-issued to the public, but should be remitted to the State Huzur Treasury for being sent to the Imperial Bank of India, Bangalore, for realization of their bullion value. Coins which are of less weight than 120·27447 and 58·63723 grains will be paid for at the rate of 12·3274 grains or ·068485 tola for one rupee.

(2) Sovereigns and half-sovereigns to which solder or other metal has been attached will also be accepted at Government treasuries, but in determining their weight, the weight of such solder or other metal should not be taken into account. If after removal of the solder the coins do not weigh less than 120·27447 and 58·63723 grains, they will be accepted at their face value; otherwise, they will be paid for at the rate of 12·3274 grains or ·068485 tola for one rupee.

(3) Criminally sweated sovereigns and half-sovereigns should be received in the treasuries at their bullion value, *viz.*, 12·3274 grains or ·068485 tola for one rupee. They should not be re-issued but should be remitted to the State Huzur Treasury for being sent to the Mint under the order of the Comptroller.

(4) Minimum weights for 122·5; 61·125; 120·27447 and 58·63723 grains for testing sovereigns and half-sovereigns may be obtained from the Calcutta Mint on application to the Deputy Controller of the Currency through the Comptroller.

534. Any person authorised to cut or break counterfeit silver or nickel coin may at his discretion either return the cut coin to the tenderer, who shall bear the loss caused by such cutting or breaking, or in the case of silver coins receive and pay for the coin according to the value of the bullion contained in it.

535. When it can be done with the consent of the tenderer, counterfeit coins tendered to Treasury Officers and others authorised to cut or break them, should be sent to the Mint at Calcutta or Bombay under orders of the Comptroller. Each coin should be put in a separate wrapper bearing the name of the treasury, a mark and date whereby it may be traced with certainty in the event of any correspondence. If the tenderer, however, does not consent to the counterfeit coin being sent to the Mint, unless the broken pieces are afterwards returned to him, the coin should not be sent at all. It is, however, open to any authorised officer to whom such a coin is tendered, in cases where the tenderer is otherwise unwilling to part with it, to purchase it from him at its bullion value, or at a suitable price, not exceeding its nominal value, charging its cost to Government. This course should only be followed when from the excellence of the execution or for any other special cause it seems desirable that the coin should be acquired as a specimen, in which case the officer purchasing the same should, when forwarding it to the Mint, state at the same time the grounds upon which its purchase was considered desirable.

NOTE.—When, however, any unusually large amount of counterfeit coins is tendered at treasuries or the existence of such coins in circulation in large quantities in any locality is otherwise brought to their notice, special report on the subject should be submitted to the Comptroller for suitable action being taken.

536. When counterfeit coins come before any Criminal Court under the procedure prescribed under Sections 517, 523 and 524 of the Criminal Procedure Code (Regulation I of 1886), they shall be sent to the nearest Taluk or District treasury for being dealt with in the manner prescribed in Article 535. Coins so sent may be received by the treasuries and sent on to the State Huzur Treasury for transmission to the Imperial Bank of India, Bangalore, for disposal. (Rule of Practice No. 68, dated 15th June 1899, issued by the Chief Court.).

NOTE.—With these coins, a short description of the case should be furnished and any implements such as dies, moulds, etc., which may have been found, should be sent. These receipts should be kept quite separately from coins withdrawn by the Treasury Officers, etc., and each remittance by a Judicial Officer should be put into a separate wrapper with details of the source of receipt of the coins and other particulars.

537. Counterfeit silver coin found in a remittance should be broken and sent to the Mint in accordance with Article 535. Counterfeit nickel coin received in a remittance should be returned to the remitting treasury if the treasurer of the remitting treasury wishes them to be returned and is willing to bear the cost of returning them; otherwise, they should be sent to the Mint in accordance with Article 535.

538. When a rupee or half-rupee, which has been diminished in weight so as to be more than 2 per cent but not more than 6¼ per cent or 12½ per cent, respectively, below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 531, such person shall accept the coin at its nominal value and the coin shall thereupon be cut and withdrawn from circulation at Government cost.

539. When a rupee or half-rupee, which has been diminished in weight so as to be more than 6¼ per cent or 12½ per cent, respectively, but not more than 25 per cent below standard weight and which has not been fraudulently defaced, is tendered to any person mentioned in Article 531, such person shall cut or break such rupee or half-rupee and if the tenderer so requests, instead of returning the cut coin, accept it at the following rates, namely:—

(1) Rupees weighing between 15/16ths and 7/8ths of their proper weight, at the rate of 14 annas;

(2) Rupees weighing between 7/8ths and 13/16ths of their proper weight, at the rate of 13 annas;

(3) Rupees weighing between 13/16ths and 3/4ths of their proper weight, at the rate of 12 annas; and

(4) Half-rupees at the rate of 6 annas.

540. When a quarter or eighth-rupee, which has been diminished in weight so as to be more than 12½ per cent but not more than 25 per cent below standard weight and which has not been fraudulently defaced is tendered to any person mentioned in Article 531, such person shall cut or break such quarter or eighth rupee, and if the tenderer so requests, instead of returning the cut coin, accept it at its nominal value, and it shall thereupon be withdrawn from circulation at Government cost.

541. Soldered and shroff-marked coins are defaced (but not fraudulently defaced) coins under Act III of 1906 and should be received and paid for in the manner prescribed in Articles 538 to 540. In determining the weight of coin to which solder or other metal has been attached the weight of such solder or other metal shall not be taken into account. Ordinarily presenters should be required to remove as much as possible of the solder at their own cost.

542. When a silver coin which has been fraudulently defaced is tendered to any person mentioned in Article 531, such person shall cut or break the coin and return the cut coin to the tenderer who shall bear the loss caused by such cutting or breaking. If the defacement is not fraudulent, the coin shall be received at the rates prescribed in Articles 538 to 540, but shall not be re-issued.

NOTE 1.—A coin which there is reason to believe has been defaced by sweating or bears on its surface radial striæ shall be deemed to have been fraudulently defaced.

(2) "Burnt" coins should not be received at treasuries. The presenter should be directed to send them to the nearest Mint, where they will be melted and paid for, at Re. 1 per standard tola for the portion definitely identifiable as British India coins and at market rate for the unidentifiable metal.

543. Defaced nickel, bronze and copper coins are legal tender and should be accepted at treasuries. But if they are soldered, or otherwise unfit for re-issue, they should not be issued to the public but should be dealt with like other uncurrent coin.

544. (*a*) For testing silver coin, minimum weights of 15/16, 7/8, 13/16, 3/4, 7/16, 3/8, 3/16 and 3/32 tola a piece are obtainable from the Mints on application to the Deputy Controller of the Currency through the Comptroller. To enable a Treasury Officer to determine whether a rupee, half-rupee, quarter rupee or eighth-rupee is fit for re-issue or not, minimum weights of 176·4, 88·2, 39·375 and 19·6875 grains respectively, are also supplied by the Mints on indents submitted through the Deputy Controller of the Currency. Applications for the required weights from District treasuries should be sent to Comptroller who will arrange for their supply. As the scales ordinarily used by Indian Jewellers are sufficient for these tests, scales are not supplied by the Mint Masters.

545. (*a*) Coins should never be directly weighed against the minimum weight, that is to say, it is incorrect to place the minimum weight in one pan and the coin in the other, as, if the arms of the scale are not of exactly the same length, the weighment is false. At the beginning of work, the minimum weights should be placed in one pan, and should be balanced exactly by pieces of metal placed in the other pan. The minimum weight should then be removed from its pan and the coins to be tested should be placed one after another on the pan from which the minimum weight has been removed. The minimum weight should only be put back in its pan to test the counterpoise occasionally during the day. If this method, which is the only correct one, be adopted, any error due to difference of length of arms of the balance, however minute, is avoided, and wear and tear of the minimum weight will be greatly reduced.

(*b*) Minimum weight should invariably be replaced carefully in the boxes in which they are supplied and every care taken to avoid any abrasion.

546. Uncut rupees and half-rupees found in remittances from treasuries which have lost more than 6¼ per cent and 12½ per cent, respectively, but not more than 25 per cent in weight will be cut on receipt and credited at one rupee per tola on their total weight. Coins that have lost more than 2 per cent but not more than 6¼ per cent in weight through reasonable wear in the case of the rupee and 12½ per cent in the case of the half-rupee should be dealt with as follows. If their number does not exceed ½ per cent of the whole remittance, they should be credited at their nominal value, but if their number exceeds ½ per cent, the fact should be reported to the Comptroller who will exercise discretion, having regard to the circumstances of each particular case, as to whether a penalty of crediting the excess over ½ per cent at the rate of one rupee a tola should be imposed on the remitting Treasurer or not. Thus, where the excess is only trifling and the remitting office concerned is not a constant offender, the penalty may be remitted but where these conditions do not exist, it should be enforced.

Withdrawal of Coin from Circulation.

547. The above rules provide for the withdrawal of counterfeit, light-weight and defaced coin from circulation, but in order to maintain the currency in the hands of the public in as good a condition as possible, the following coins also should be withdrawn from circulation whenever they are received at a Government treasury, although they are legal tender.

(*a*) Rupees and half-rupees of the mintage of 1835, 1840 and 1911.

(*b*) Silver quarter and eighth-rupees which are worn to such an extent that the device is faint or obliterated.

(*c*) Silver coins of full weight which have any defect in coinage, *e.g.*, they may be split, scaled or bear the impress of one die only or ring badly.

(*d*) Nickel and bronze coins which are defaced or which are so worn that the denomination and date are not easily decipherable.

(*e*) Copper coins which are defaced or badly worn or which for any other reason are considered to be unfit for circulation.

(*f*) All double pice.

548. Treasury Officers should remember that the state of the currency in the hands of the public is largely dependent on the strict observance at treasuries of the above rules for the withdrawal of coins which are unfit for circulation. Treasurers and their shroffs are primarily responsible for this work but constant supervision should be maintained by the Treasury Officers, and if it appears that the number of coin withdrawn from circulation is small, special steps should be taken to see that all coins received at the treasury are properly shroffed.

Disposal of cut or broken and uncurrent Copper coins.

549. All coins received by Government officers under these rules and withdrawn from circulation should, whether or not it has been cut or broken under these rules, be sent by the first convenient opportunity to the State Huzur Treasury. Such coin will be credited in the officer's cash balance as "uncurrent coin" at the actual value at which it has been received and on transfer to the State Huzur Treasury, will be credited at the rates prescribed in these rules.

550. The State Huzur Treasury Officer will send such coins to the Imperial Bank of India, Bangalore, which will pay one rupee per tola weight on all cut, light-weight and other silver coins.

551. Silver coin received by a person other than a Government officer under these rules and withdrawn from circulation should, whether or not it has been cut or broken under these rules, be sent to the nearest Government treasury, where it will be paid for at the rates respectively prescribed in these rules and thereafter it will be dealt with in the manner prescribed in Articles 549 and 550.

552. Officers in charge of Government treasuries will receive without objection any copper coin, however greatly worn, which bears any trace of Government mintage.

No copper coin which was coined before Act XXI of 1835 came into force, shall be re-issued from any treasury, nor shall any copper coin be re-issued which is considered unfit for circulation. All such coins will be sent to the State Huzur Treasury for being remitted to the Imperial Bank of India, Bangalore.

NOTE.—Copper coins having as a device a pair of scales come under the definition of copper coin coined before Act XXI of 1835 came into force.

Returns.

553. Uncurrent silver coins received at treasuries, under Articles 522, 538, 541, 546 and 547, as well as other defaced coins withdrawn from circulation will be entered in a separate register in Form 108 at the end of the day of their receipt and the several kind of coins will be kept in separate bags under double locks. A separate record of silver coins cut under the rules but not paid for will be maintained in Form 109.

554. (*a*) The total amount of 1835, 1840, 1911, light-weight, shroff-marked, soldered and other defaced uncurrent and defective coins as well as coins called in by proclamation, withdrawn from circulation and held in a treasury should be shown separately in the monthly cash balance report.

(*b*) The monthly cash balance report to the Comptroller should show the balances of silver and other coins withdrawn from circulation.

NOTE.—A statement in Form 110 of silver coins cut in the Taluk treasury by reason of their light-weight, should be furnished to the District treasury quarterly showing their denomination, number and value; those cut and received on payment should be shown separately from those cut and rejected. A consolidated statement for the whole district in the same form should be sent to the Comptroller annually by the 15th of January.

Supply of Coins.

555. (*a*) The Treasury Officer is responsible for maintaining, at his treasury, a sufficient supply of all kinds of coin for issue to the public.

(*b*) It has been arranged with the Government of India that the Mysore State shall pay, in addition to the full nominal value, the actual cost of remittance from Madras on the value of remittance of small silver obtained through the Accountant-General, Madras, from the reserve treasuries in British India.

(*c*) Copper coin of British Mintage is supplied to Native States under the Financial Department No. 4791, dated 7th November 1882. The issues are made under special order of the Controller of the Currency, the Native States paying full nominal value, and the Government of India paying cost of carriage to the place, where the coin is required for issue. The coinage of pure copper having been stopped under Act III of 1906, this supply will in future be made in bronze or copper or partly in bronze and partly in copper as convenient.

(*d*) Nickel coins are also supplied to the Native States on the same terms as bronze.

(*e*) The Comptroller will arrange for supply of small coins required by the treasuries on receipt of an indent in the form prescribed in Article 581.

CHAPTER XXXIII.—CURRENCY NOTES.

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Denominations of Notes.

556. Under the Mysore Paper Currency Regulation (No. XI of 1918), universal currency notes, and notes, of whatever denomination, of the Madras Circle, issued under the Indian Paper Currency Act, shall be legal tender throughout Mysore. A universal currency note is defined as a note of the denominational value of rupees five, rupees ten, rupees fifty or rupees one hundred or a note of any other denominational value which may be notified as such. Notes of denominational value of Rs. 1, 2½ and 20, which are no longer issued, have not been so notified, but they should be treated by Government officers as universal. Non-universal notes are of denominations of Rs. 500, Rs. 1,000 and Rs. 10,000.

Receipt and Issue of Notes.

557. (*a*) Universal currency notes and notes of the Madras Circle, will be accepted, in all Government offices including treasuries, when tendered in payment of Government dues or in settlement of other transactions at par.

(*b*) Notes of the denominational value of Rs. 500 and upwards of circles other than Madras will be accepted at a discount or with a commission of 3 annas per 100 rupees.

> 1. Non-Universal notes of the Bombay Circle received in treasuries should be remitted to the State Huzur Treasury, Bangalore, and not to the Imperial Bank. The State Huzur Treasury will send these notes to the Imperial Bank of India, Bombay, for credit to the Dewan's Deposit account there.
>
> 2. On the back of each currency note, forming a portion of a remittance from a post office to any treasury, the dated stamp of the remitting post office is impressed, to prevent counterfeit notes being substituted for genuine notes during transit.

3. The several circles of issue of Paper Currency, as now constituted, are as follows:—Calcutta, Cawnpore, Lahore, Bombay, Karachi, Madras and Rangoon.

4. Cut notes should, before receipt, be joined by a narrow strip of paper gummed across the whole breadth; but if they are received in a remittance by halves, the Treasury Officer will join them.

558. Although no person has a legal claim to obtain cash for notes presented at a treasury, Government desire that this accommodation be given when convenient, and that all applications for exchange should be granted provided that the coin or notes applied for are available, subject to any general or special limitations which the Comptroller may find it necessary to impose from time to time.

559. Subject to any limitations which the Comptroller may find it necessary to impose in particular cases (*vide* preceding Article), the Treasury Officer should, whenever he is satisfied that no inconvenience will be caused to the treasury by the encashment of any universal notes or notes of Madras Circle likely to be presented, exhibit in some conspicuous place a placard in English and Kannada notifying that he is prepared to give cash for such notes. If the Treasury Officer can spare cash for only a limited amount of notes, he is at liberty to notify that he is prepared to give cash for universal notes only or for notes of the lower denominations only. Care should, however, be taken that no corrupt or undue preference is shown to any individual.

NOTE 1.—Discount is levied at four annas per hundred rupees on all universal notes and notes of the Madras Circle and at 7 annas per hundred rupees on all other notes cashed in the following places:—

(1) District and Taluk treasuries in Tumkur. (*G. O. No. 4804-280, dated 20th July 1891.*)

(2) Certain Taluk treasuries of Shimoga District. (Shikarpur, Sagar, Nagar, Tirthahalli and Shimoga Taluk treasuries and Shimoga District treasury.) (*G. O. No. 5395-316, dated 5th August 1891 and G. O. No. Fl. 8278—372-06-2, dated 3rd May 1907.*)

(3) All treasuries of Hassan and Kadur Districts. (*G. O. No. 16444—R. F. 108-93, dated 29th March 1895.*)

(4) Hunsur Taluk treasury, Mysore.

NOTE 2.—The discount will not be levied from Postmasters when they exchange notes for cash for the *bona fide* use of the post office.

560. Whenever there are reasons to believe that notes are selling in the local market at a discount or a premium in large amounts, Treasury Officers should at once bring the fact to the notice of the Comptroller.

561. Universal notes and notes of the Madras Circle of whatever denomination are legal tender in satisfaction of any claim against Government. Endeavour should, however, always be made as far as possible, to meet the requirements of the payee as to the form of currency in which he desires to take payment.

NOTE.—There is ordinarily no objection to pay claims on Government in currency notes if so required. Government is not however bound to make any special arrangements to pay its officers in currency notes when it may prove inconvenient to do so; but as the supply of notes to meet the wishes of the officers who desire that their salaries should be paid in currency notes is not likely to entail any considerable loss, there is no objection to the supply of currency notes to a surplus treasury for this purpose.

562. No restrictions are imposed on the issue of notes at treasuries in exchange for cash or for universal notes or notes of the Madras Circle.

563. The general rule that should be borne in mind in issuing currency notes to the public is that this accommodation can be given them only when it can be done without inconvenience to Government. The following special instructions may, however, be noted for observance:—

(1) *Bona fide* travellers requiring currency notes in exchange for cash may be given currency notes up to a maximum limit of Rs. 200.

(2) At surplus treasuries where the cash balance in coins is strong, currency notes should not be given in exchange for cash, as such exchange will throw on the State the expense of remitting specie. Such exchange is all the more objectionable when there is reason to believe that the notes asked for in large quantities are intended for remittance elsewhere in connection with trade. In exceptional circumstances, however, such as those of famine or distress when notes are largely in demand for importing food grains, etc., Government will arrange to supply the treasuries with notes to the extent required irrespective of considerations of cost.

(3) At deficit treasuries (*i.e.*, where the cash receipts are less than the expenditure), currency notes may be issued in exchange for cash to any extent available after the requirements mentioned in Article 561, and rule (1) above have been sufficiently met.

(4) In treasuries in which the receipts are generally in currency notes, there should be no objection either to a free issue of currency notes or exchange of

currency notes for cash, provided that care is taken to see that any surplus that may have to be remitted to the headquarters from such treasury shall be in currency notes as far as possible.

(5) In issuing notes, the treasury must first attend to the requirements of parties having documentary demands on the treasury and then, if it has an available balance of notes, it may issue them to applicants in exchange for coin.

NOTE.—A commission of one-fourth per cent will be levied on the currency notes issued to the merchants of Chitaldrug at the District treasury, Chitaldrug. *(G. O No. Fl. 2242-3—G. F. 132-10-2, dated 7th November 1910.)*

564. It is obviously desirable, from the point of view of the popularity of the note issue, that clean notes only should be put into circulation. Notes much soiled or worn out should not be issued to the public and cut notes should not ordinarily be re-issued. Such notes must be sent to the State Huzur Treasury in the first remittance made thither. The Officer in charge of the State Huzur Treasury will have them exchanged in the Imperial Bank of India, Bangalore, or dispose of them in making payments, if any, to that bank.

Subject to these remarks, universal notes and notes of the Madras Circle of denominations higher than Rs. 100, if fit for issue, may be issued to the public.

1. In the case of Rs. 50 notes and older issues of Rs. 10 and Rs. 5 notes, the circles of issue are indicated by a distinctive letter printed on the note, thus C for Calcutta, A for Cawnpore, L for Lahore, B for Bombay, K for Karachi, M for Madras and R for Rangoon.
2. Notes of the denominations of Rs. 1, 2½ and 20 should not be issued to the public but should be remitted to the State Huzur Treasury, for transmission to the Imperial Bank of India, Bangalore.
3. Notes of other circles will not ordinarily be issued; if, however, special application is made for such notes and those on hand are in good order, there is no objection to their issue.

565. (*a*) In order to obviate unnecessary issues from the double locks, notes received across the counter in the course of daily transactions may, if necessary, be re-issued at once, provided they are in good condition.

(*b*) Notes deposited in the treasury under double locks should be kept in order of receipt and should be re-issued to the public or remitted to another treasury in the same order.

(c) When there are in a treasury notes of other circles not fit for issue, or not likely to be applied for, they should be cut and remitted by halves (see Art. 591) to the Officer in charge of the State Huzur Treasury, who will have them exchanged in the Imperial Bank of India, Bangalore.

Forged, Defective and Lost Notes.

566. (a) In the event of a forged note being presented, the note and the presenter should be made over to the police if the Treasury Officer considers it advisable to do so. If, however, the Treasury Officer is convinced that the presenter has presented the forged note in good faith, believing that it was genuine, he should impound the note, take the name and the address of the presenter and his statement regarding the person from whom he received the note. The forged note and the presenter's statement should be sent to the police for further enquiry.

NOTE.—When a forged note is impounded, it should be stamped with the word "Forged" or the word "Forged" should be written on it in red ink in large letters before it is sent to the police for enquiry.

(b) Notes disfigured by oil or other substances should be scrutinised with special care, as forged notes are sometimes intentionally thus disfigured to render detection difficult.

567. No person is of right entitled to recover from Government the value of any lost, destroyed or imperfect currency note, but rules have been framed under the Indian Paper Currency Act prescribing the circumstances, conditions and limitations under which the value of such notes may be refunded as of grace.

568. Half, mutilated, mismatched or altered notes and notes disfigured by oil or other substances in such manner as to render their identification doubtful should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Officer of the circle to which the notes belong for instructions regarding the procedure under which the value of such notes can, in some cases, be recovered; or in the case of notes which bear no indication of the circle of issue, to the Currency Officer, Calcutta.

NOTE 1.—Currency notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received at the treasury and dealt with under Article 564. The features necessary for the identification of a note are, besides the numbers, which must, including the serial letters, be all intact, the denomination, the place of issue where indicated, the signature and the watermark.

NOTE 2.—Claims to the value of half or mismatched notes of Rs. 2-8-0 and Re. 1 denominations will not be admitted by a Currency Officer.

NOTE 3.—Defective notes should be stamped with "Half note—Payment refused," "Mutilated—Payment refused," "Mismatched—Payment refused" or "Altered—Payment refused," as the case may be, or such words should be written in red ink in large letters, before they are returned to the presenter.

569. The value of lost or wholly destroyed notes of Rs. 10 and lower denominations will not be refunded. Persons applying to a Treasury Officer for a refund of the value of lost or wholly destroyed notes of Rs. 50 and higher denominations should be referred to the Currency Officer of the circle to which the notes belong for instructions regarding the procedure under which the value of such notes can, in some cases, be refunded.

Supply of Notes.

570. The supply of notes to meet local demands forms a very important part of the resource operations of the State and it is the duty of the Comptroller to keep all his treasuries well supplied with notes with reference to the public demand for them by indent from headquarters or by remittance from other treasuries (*vide* Articles 562 and 563 *supra*).

571. The District Treasury Officer should see that every treasury in his district is supplied with currency notes to the extent required.

NOTE.—Ordinarily, notes in excess of Rs. 1,000 should be remitted by the Taluk treasury to the District treasury and the Deputy Commissioner, Treasury Department, should, at the beginning of every month, when the taluk cash balance statements reach his hands, see that these rules are complied with.

Indents.

572. When notes are wanted in a district, an indent in detail should be submitted to the Comptroller and it may well accompany the monthly cash balance report.

CHAPTER XXXIV.—RESOURCE.

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Normal Balances.

573. In April of each year, the Comptroller will intimate to each District Treasury Officer, the normal balances fixed for his district for each month during the succeeding year. Treasury Officers should watch their balances carefully to see that they do not exceed, by any appreciable amount, the figure laid down by the Comptroller.

574. On learning from the Comptroller the normal balances fixed for his district, the District Treasury Officer will fix the normal balances for each of his sub-treasuries during the succeeding year. If, during the course of the year, the fixed balance at a sub-treasury is exceeded by any appreciable amount, prompt steps should be taken to transfer the excess.

Supply of Funds.

575. It is the duty of the Comptroller to keep all treasuries adequately supplied with all kinds of coin, and currency notes, and to bring together any surplus balances at convenient and accessible points. The Treasury Officer is responsible for keeping sufficient funds at the District treasury and Sub-treasuries to meet all Government disbursements and at the same time for maintaining the balances as low as possible in order that money may not be locked up unnecessarily.

Returns.

576. To enable the Comptroller to know the cash available in the several treasuries, weekly cash balance reports (Article 339) should be despatched regularly to him by the District treasuries on the evening of the last working day in each week. The taluk balances on that day will be the balance according to the latest cash account to hand in the District treasury, the date of which should be noted in the reports. Surplus available for transfer to other districts and amount that will be required to supplement the balance on hand should invariably be noted and any additional facts, that will materially affect the balance, mentioned.

577. In the monthly cash balance report sent to the Comptroller (Article 338) each District treasury will note, if the treasury is a surplus one, the surplus specie which it thinks can safely be placed at the disposal of the Comptroller for transfer to other districts; if, on the other hand, the treasury is a deficit one, it will note on the report the probable amount which it would require for meeting its demands.

578. An amount which has been once placed at the disposal of the Comptroller, cannot, under any circumstances, be either utilised by the treasury for its own purposes, or remitted by such treasury to another, without the special previous sanction of the Comptroller.

Indents.

579. Deficit treasuries should send an indent in the prescribed form, for the requirements to the Comptroller.

NOTE.—It must be understood that, while any surplus which may be noted in the cash balance report as having been placed at the disposal of the Comptroller will be liable to be utilised at once, the remittance of the probable amount that may be asked for in such report can only be arranged for after some time. Such intimation of amounts required does not therefore dispense with the necessity for sending the usual indents.

580. The indents should be for the amount necessary to work the treasuries generally for three months or at least for a month, and all coins, and currency notes, required, should be included in one and the same indent.

581. The indents should be in the following form and should ordinarily be based on the net issues, during the corresponding three months in the past year, of each kind of coin or currency note indented for, but additional provision should be made in the indents for any special demands that may be expected; and when such provision is made, a note should be made, in the remarks column, of the amount so provided, specifying the kind of coin, or currency note, the particular period during which it will be required and the specific reason why this extra amount is required.

Description and amount of coin or currency note required	Balance on hand	Quantity received during the last three months		Quantity issued during the last three months		Average consumption per month during the current year	Balance on hand on this date	Remarks. (In case the indent is large, the necessity for it should be explained)
		From public	From other District treasuries	To the public	To the other District treasuries			
1	2	3	4	5	6	7	8	9

582. The indents should be made so as to reach the Comptroller on or before the 20th of the month previous to that, for meeting the demands of which, the indent is made.

CHAPTER XXXV.—REMITTANCE.

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Despatch of Remittances.

583. (*a*) No Remittance of cash or notes from a treasury in one district to a treasury in another should be made except in accordance with the orders (either general or special) of the Comptroller.

(*b*) Remittances within the district, *i.e.*, between two taluk treasuries in a District or between a District treasury and a Taluk treasury subordinate to it, should be made under the orders of the District Treasury Officer who is entirely responsible for such remittances.

584. (*a*) Immediately on receipt of a remittance order from the Comptroller, or as soon as the Treasury officer decides to make a remittance to a Sub-treasury, the Military Department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort, which it will supply according to the scale laid down by Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office.

(*b*) The receiving office should be apprised of the exact date of the expected arrival of a remittance in order that any necessary arrangements (such as provision of carts, or a guard of sufficient strength for treasure arriving by rail) may be made for receiving it. A remittance should not be sent at such a time that it will be in transit at the end of a month, or that it will reach its destination on a Sunday or other authorised holiday.

Remittances of Coin.

585. Coin should be packed for remittance in stout bags, tied and sealed after a slip in Form 64 has been placed in each bag. The Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

NOTE.—In case of a remittance sent without a shroff, the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined, and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

586. For journeys by road, the bags may be packed in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing Rs. 4,000 to Rs. 6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be rivetted or nailed together where they cross. Every box should bear the name of the despatching treasury cut into, or painted on it with a number.

1. The irregularly-grained parts of a plank of wood are not suitable for boxes; it is found that they often give way under the severe strain which treasure boxes undergo in a road journey.
2. The practice of packing coin remittances in padlocked boxes and of enclosing the padlock of the box in a sealed bag is a convenient one and should be adopted wherever possible.

587. Invoices will be prepared in triplicate in Form 111; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer. The weights entered in the invoice should be those ascertained by weighment in the presence of the escort officer.

Remittances of Currency Notes.

588. (*a*) The remittance of currency notes should be made along with a remittance of coin, whenever it is possible to do so.

(*b*) When the value of the notes to be remitted, does not exceed Rs. 2,000 and the notes cannot conveniently be included in a specie remittance, they should be sent whole by post, insured up to their value.

(*c*) When the value exceeds Rs. 2,000 and the notes cannot be sent in charge of a shroff, they should be remitted in halves, each set of halves being insured for Rs. 2,000, the maximum value for which insurance can be effected, or for half the value of the notes, whichever is less. The second halves will of course not be remitted till receipt of an acknowledgment for the first halves.

589. Surplus notes should ordinarily be remitted to the State Huzur Treasury once a month and should be despatched in time to permit of their receipt and adjustment within the month, that is, if the notes are to be sent in halves, the first halves of the notes must be despatched within the first week, so that the remittance may be completed and adjusted within the month. If for any reason, the despatch is too long delayed, it must be held over till the following month, unless, of course, the Comptroller in the meantime sends a remittance order.

590. The name of the treasury and the date should be stamped on the back of each note either when first received in the treasury or, if that is not usually done, at the time of despatch in remittance.

591. The following are the rules for packing parcels of notes:—

(1) Notes of each denomination must be arranged in separate bundles stitched by one edge into books of 100 each, any excess over multiples of 100 being made into one book. To each bundle of notes should be attached a slip in Form 112 stating the number of pieces it contains and bearing the full signature of the official who last counted and made up the bundle before its despatch, and also the initials of the despatching officer.

(2) When whole notes are sent in charge of a shroff or military guard, the bundles of notes should be placed flat between boards, wrapped in paper, folded in wax cloth and then carefully sealed. A copy of the invoice must be packed up with each parcel. This parcel should be placed in a small wooden box which should be made over to the guard after it is securely fastened and sealed.

(3) For remittance by post, the bundle should be packed in parcels wrapped in paper and wax cloth and carefully sealed. In each parcel an invoice in Form 113 showing the contents of the parcel should be included.

(4) When a remittance of cut notes is sent by post, after completion of the invoices (Article 592) the left hand halves will be packed in paper and wax cloth, sealed, and despatched with the invoice by parcel post. The right hand halves should be similarly packed at the same time and kept under double locks till receipt

of acknowledgment of the left halves, when the packet containing the right hand halves should also be despatched by parcel post.

NOTE.—If a packet of the above kind be consigned to a treasury merely for despatch, along with some other remittance, to another treasury, the receiving treasury should give a receipt for a " sealed packet in good order said to contain rupees......in notes," and should take a similar receipt from the escort officer when it is forwarded. Meantime, the packet should remain under joint keys.

592. Along with remittance of currency notes, an invoice in Form 113 should be sent. The invoice should set forth the number of bundles and number of notes in each bundle under each denomination, and should bear at foot a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice. The original invoice should be sent by post to the Treasury Officer to whom the notes are consigned, a copy being kept for record. Both original and copy should be signed by the escort officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the escort officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes.

NOTE.—In invoicing the second halves of notes, of which the first halves have already been acknowledged, the details need not be filled in; a reference to the former invoice will be sufficient.

Escort Officer's Duties.

593. The escort officer will see the boxes of notes and coin weighed or in the case of chests containing bags of coin will count the number of bags. He will sign the receipt at the foot of each copy of the invoice; the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the number of the bags or boxes which he has received in the vernacular, on the copy of the invoice to be retained by the Treasury Officer.

594. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure, and will also wire again *en route* if any change in the train has been made or if anything has occurred to delay its arrival.

595. When the escort officer is relieved in the course of the journey, he will obtain a receipt for "...............sealed and locked chest in good order said to contain....................coin to the value of Rs...........in...............bags" *or* for "..............................boxes, iron-hooped and in good order, said to contain............coin (or notes) to the value of Rs...........". When the remittance reaches the addressee, the latter will count the bags and weigh the boxes, and give a receipt for "....................bags said to contain ....coin to the value of Rs..........." *or* for "....... ....boxes of marks and weights detailed in the invoice said to contain ....coin (or notes) to the value of Rs........... ...." if any box be of short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

Shroffs.

596. (*a*) Shroffs may be sent in charge of remittances at the expense of Government, who will remain in charge while the treasure is being examined, and who will take back the locks; and, if convenient, the bags. If the guard be returning to the station of original despatch, chests should be sent back under his charge; otherwise, they should wait for the shroff.

(*b*) In sending shroffs with remittances, the following scale should be followed :—

1 shroff up to ten lakhs.
1 do for every additional ten lakhs or a fraction of it up to a maximum of 3 in all.

NOTE.—Expense for extra shroffs for remittances within a district is inadmissible, but for remittances between districts, extra shroffs may be employed either to accompany the remittance or to take the place of permanent shroffs who do so. The extra or temporary shroffs accompanying such a remittance may be allowed a daily allowance of as. 8 inclusive of pay, in addition to 3rd class railway fare and carriage, cart or cooly hire when absolutely necessary.

597. When shroffs accompany remittances they should be furnished by the remitting Treasury Officer with a certificate in Form 114 with columns 1 to 7 filled in. The Treasury Officer receiving the remittance should complete the certificate and return it to the shroffs. The certificate should be attached to all bills for travelling and other allowances admissible to them when accompanying treasure. No such bills should be passed without such a certificate.

NOTE.—To enable the receiving treasury to identify the shroff accompanying the remittance, his signature should be taken in the presence of the Treasury Officer on the form before the certificate is signed.

598. If any chest or box, be secured by double locks, one key should be held by the shroff, and the other by the escort officer; if there be only one lock, the key should be held by the shroff, but the escort officer is responsible for not allowing the chest or box to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or box in his presence. In the case of remittances sent without shroffs, single locks should be used and the keys should be entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary in the case of a break-down on the road.

599. Additional rules regarding the arrangements to be made in the case of remittances by railway will be found in Appendix XXXIII.

600. The following notes on the weights of coins may be useful for guidance in making remittances.

(*a*) A lakh of full weight rupees weighs net 31¾ maunds, and packed for remittance, possibly, a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up.

(*b*) Copper coin of the nominal value of Rs. 2-4-0 weighs one seer; of coin packed for remittance, one maund is found to contain the value of Rs. 82.

Route and Stages of Remittance of Treasure.

601. In view to obviate inconvenience arising from treasure carts under military escort being subject to long marches by road, the Treasury Officer shall, in consultation with the military officer in charge of the remittance, fix the route and the stages by which the journey shall be accomplished.

The distance to be covered every day by carts and escort travelling by road shall be fixed so as not to exceed fifteen miles.

A memorandum showing the stages at which halts should be made and the distance between each stage shall be furnished by the Treasury Officer to the military guard escorting the treasure.

If the distance travelled by road exceeds fifteen miles under unavoidable circumstances, one cart for every eight men or under composing the military escort, may be allowed. *(G. O. No. 19570-79—G. 4798, dated 19th May 1893.)*

Receipt of Remittances.

602. (*a*) Immediately on the arrival of a remittance, credit for the invoiced amount should be given in the subsidiary register and advice sent to the Comptroller, the place whence the remittance is received being entered in the subsidiary register with the same specification as is prescribed for the advice.

(*b*) The remittance must then be examined. The first step in this examination is the weighment of each box in the presence of the escort officer and the Treasury Officer and the comparison of this weight with that shown in the invoice. A receipt should then be given to the escort officer and a copy of this receipt sent by post on the same day to the despatching treasury.

When the weight of each box is not given in the invoice, the boxes must be opened and the contents examined in the presence of the escort officer. The infraction of the rule requiring the weight to be stated should be brought to the notice of the remitting officer. If any box be short weight or show signs of having been tampered with, it should similarly be opened and contents examined before the escort is released.

If the coin or notes received in the remittance are required for despatch to another treasury within a few days of its receipt the boxes may be deposited unopened in the strong room provided they are in good order and that they are in charge of a shroff who will be available to accompany them to their final destination.

In all other cases the boxes should be opened immediately whether the remittance is accompanied by a shroff or not. When a shroff accompanies, the boxes should be opened in his presence. Unless the detailed examination of the whole remittance is immediately preceded with, the bags of the coin or parcels of notes should be deposited in the strong room under double locks, care being taken as far as practicable to place them apart from other coin.

The detailed examination of the remittance should then be taken up in the presence of the shroff. The first step in this examination will be the weighment of the entire contents of each bag. This must be supervised by the Treasury Officer. After this weighment, the testing of the coins of which the remittance is composed should be proceeded with. This examination must be supervised by the Treasurer or by some responsible person on his behalf and must not be left to the shroffs accompanying the remittance. A formal receipt should be sent to the despatching office after the detailed examination is complete. If the examination is not complete before the despatch of the cash balance report, a note should be made thereon that the remittance has not yet been examined.

NOTE.—1. When net bags are used they may be weighed without being opened.

NOTE.—2. The slip inserted in a bag of coin or attached to a bundle of notes should be destroyed by the Treasury Officer as soon as the contents of the bag have been examined and found correct.

(*c*) Every facility must be given to the accompanying shroffs to watch the testing and only such portion of the remittance should be taken out of the strong room for examination as the shroffs can superintend during the course of the day. Any complaints they may make should be at once reported to the Treasury Officer, and if they suspect any fraud, they should be allowed to examine the clothes of the examining shroffs. When the entire remittance cannot be examined the same day, the shroffs of the remitting treasury may, if they wish, be allowed at the time of closing of the office to place one lock of their own on the chest containing the unshroffed bags or unexamined parcels of notes or if this is not possible, on the outside door of the strong room.

(*d*) When a remittance is not accompanied by a shroff from the remitting treasury, the detailed examination of the remittance must be made in the immediate presence and under the personal supervision of the Treasurer of the receiving treasury.

(*e*) Uncurrent coin found in the detailed examination of a remittance should be dealt with under the rules in Chapter XXXII.

(*f*) A remittance of notes received by post is not to be credited till the second halves are received ; in this case detailed examination should involve no delay, and the formal receipt can be sent at the time of crediting the amount. The arrival of a parcel of notes or half-notes must always be acknowledged by return of post.

NOTE.—Half-notes should be kept under double locks.

Remittances of whole notes unaccompanied by shroffs should be examined in the presence of the Treasurer.

(*g*) All contingent charges incurred at the receiving station, such as, cooly or cart hire should be paid by the receiving officer and charged finally in his accounts. The remitting treasury should refuse to pay such charges. The personal allowances of the men in charge of a remittance should, however, be always paid by the remitting treasury, small advances being made by the receiving treasury in case of necessity, and advised to the former to be adjusted on the return of the men to their own station.

NOTE.—As regards drawing of advances for expenditure in connection with remittances, see Article 165 (c).

603. No time should be lost in examining a remittance, both in order to set the shroff at liberty (and so reduce the cost of remittance), and in order that any deficiency may be recovered from the remitting treasury. The minimum amount of coin and the number of notes of each denomination which one man should examine in a day is as follows:—

COIN.

	Rs. (Value.)
Sovereigns	40,000
New rupees	2,00,000
Old rupees	8,000
New ½ rupees	50,000
Old ½ rupees	4,000
New ¼ rupees	24,000
Old ¼ rupees	2,000
New ⅛ rupees	7,000
Old ⅛ rupees	1,000
New 4 anna nickel	18,000
Old 4 anna nickel	2,500
New two anna nickel	7,000
Old two anna nickel	2,000
New one anna nickel	3,500
Old one anna nickel	1,000
New single pice	750
Old single pice	400
New pie pieces	200
Old pie pieces	150

NOTES.

	Pieces.
New notes of all denominations	15,000
Old Re. 1 and Rs. 2-8-0 notes	8,000
Old notes of higher denominations ...	2,500

604. (*a*) If any deficiency is found in the detailed examination, and is not immediately recovered from the shroff in charge, it is to be charged in the accounts as a miscellaneous payment with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury. The Account Office will debit the amount to "Advances recoverable."

(*b*) Any excess found in a remittance should be returned to the remitting treasury; but instead of paying in cash, the excess may be credited through account.

(*c*) Every defect or deficiency discovered during the examination must be especially reported in writing to the remitting officer, the slips mentioned in Articles 585 and 591 being attached to the report. If there is a shroff in charge, the report and the slip attached will be delivered to him on his making good the deficiency. If there is no shroff in charge, that report must state the name and rank of the officer who personally supervised the examination, and must be sent together with the attached slip, (along with the receipt to be despatched) immediately on the close of the examination (or, if it is a prolonged one at the close of the day) to the remitting officer. The object of this rule. is to enable the remitting treasury, to fix responsibility for the deficiency which it is obliged to make good. If any bag or bundle of notes is received without a slip, and is in any way short or deficient, an immediate special report should be sent to the remitting officer.

(*d*) The rule in the preceding paragraph regarding the return of the shroffs' slips applies also to cases in which a penalty is leviable under Article 546 in respect of rupees and half-rupees which have lost more than 2 per cent, in weight but not more than 6¼ per cent and 12½ per cent, respectively. In these cases, the number of such light weight coins detected should be noted on the slips attached to those bags in which they exceed half per cent of their contents and the slips returned to the remitting treasury.

(*e*) When new copper coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned through the Comptroller. The report should state the numbers of the boxes in which the excess or deficiency was found and the condition of the boxes on delivery.

Entry in Accounts.

605. (*a*) A remittance, as soon as it is despatched from or paid out of a treasury, will be charged in the treasury accounts to "Cash Remittances within district or Remittances beyond the district" as the case may be. Similarly, upon receipt, the whole invoiced amount (see Article 602) will be credited in the accounts to the same head.

(*b*) Notes will be charged off on despatch of the second halves, and credited on receipt of the second halves.

(*c*) These transactions will also be recorded in a subsidiary register in the prescribed form.

Advice to Comptroller.

606. (*a*) The Treasury Officer will advise the Comptroller of every despatch or receipt of a remittance on the same day on which he charges it off, or brings it on, his accounts.

(*b*) The postal intimation will be in Form 115 and the covers enclosing these intimations will be marked 'Urgent.'

(*c*) In addition to the intimation by post of the receipt or despatch of a remittance, an ordinary telegram should invariably be sent to the Comptroller as under, when the postal intimation will not reach him within 24 hours.

"Cash remittance rupees.......................received from or remitted to ....credited or debited this day.............month........... ....Treasury Account."

NOTE.—In the case of remittance of surplus notes, the advice to the Comptroller will give detail of denomination and value. The advice must specify that the remittance is of 'Surplus Notes,' and the receiving treasury must also be informed, in order that it may similarly advise the receipt of the remittance as 'Surplus Notes.'

APPENDIX XXIII.

CHAPTER XVII—ARTICLE 299.

Rules for the Training of Officers in Treasury Work.

Officers of the grade of Assistant Commissioners should not be placed in charge of District treasuries until they have been trained in accordance with the following scheme or have already, in the opinion of Government, a sufficient practical experience of treasury work:—

(i) The training should be, as far as possible, in a treasury which should be a representative one, *i.e.*, one where all or the various classes of expenditure are incurred.

(ii) The training should, as far as possible, be under a selected Treasury Officer.

(iii) The training should consist of two parts, one of three months and the other from one to three months.

In the 1st, the officer should undergo training in the various branches of the work; and in the 2nd, he should be in direct charge of the treasury under the supervision of the permanent Treasury Officer.

2. The training during this period will consist of learning the work of—

(1) the Taluk treasury,
and (2) the District treasury.

The officer under training will begin with the Taluk treasury where the officer should learn more especially the manner in which revenue and other receipts are received at the treasury and accounted for. He should also note the relation between the Departmental accounts maintained in the Taluk Office and the collections made. He need not devote much time in acquiring any knowledge of the procedure in making payments at the treasury as in this respect the procedure in a Taluk treasury does not differ essentially from that of a District treasury. He should devote a full week to make himself thoroughly familiar with the procedure followed here, and the important items of work which should receive his particular attention are—

(1) Writing up the several registers of departmental revenue.
(2) Writing up the various subsidiary registers.
(3) Preparation of the daily cash account.
(4) Preparation of the monthly cash account and the several returns.

As it is intended that the officer should himself do each item of work during the period of training, it is desirable that he should go to the Taluk treasury just before the close of the month, so that he may himself prepare a month's accounts that are due to the District treasury.

3. He should then proceed to the District treasury and master its work, branch by branch.

4. He should first spend ten days in the Treasurer's Department where he will learn the procedure of the Treasurer and the Shroff both in the receipt and in the payment of money. He must understand the system of Treasurer's accounts (Articles 342 and 343) and learn how the Treasurer's daily balance sheet is prepared [Article 361 (*b*), (*c*) and (*d*)]. He will incidentally see how cash and notes are put into and taken out of double locks and become practically acquainted with the rules regarding the custody and storage of treasure (Articles 325 to 329) and with the rules relating to the safe custody of padlocks and duplicate keys (Article 330).

The time spent in the Treasurer's Department will afford the opportunity of gaining a practical acquaintance with the rules concerning (*a*) the conditions of currency of silver coin (Articles 526, 528 and 529), the cutting or breaking of silver coin (Articles 530 to 532) and (*c*) counterfeit or reduced coin (Articles 534 to 543). The procedure in making and in receiving a remittance should also be seen. During the ten days spent in the Treasurer's Department, it may well happen that no specie or note remittance takes place, but it is probable that such will take place during the period of training. Whenever such a remittance does take place, the officer in training should take the opportunity of watching the procedure, and of seeing the rules regarding remittances applied. The rules on the subject will be found as regards coin remittances in Articles 585 to 587 and as regards currency note remittances, in Articles 588 to 591.

5. While in the Treasurer's Department, he must pay special attention to the *ex-officio* stamp vendor's accounts, and watch him making entries in the various registers and notice the system whereby at the end of each day the balance in hand of each denomination of stamps may be ascertained at a glance.

6. The officer under training will now pass into the Head Accountant's Department and should bear in mind that, upon his learning the work of this department thoroughly, his efficiency as a Treasury Officer will depend.

7. He must spend sufficient time in this department to make himself thoroughly acquainted with the work of every branch of it. He should observe for three days the work of the clerk or clerks of each branch and do it himself the fourth day. The officer under training should, after he has mastered the work of each individual clerk, sit for ten days with the Head Accountant and see how he checks the work of the clerks.

8. Since the distribution of work among the clerks differs in the various treasuries, it is not possible to lay down a hard and fast rule applicable to every case. It must suffice that he learns the work in turn of every clerk connected with payment and account work and do the work himself for one day.

9. He must, among other things, acquire a thorough knowledge of the method of receiving money at a treasury and granting receipts and of paying money and the general rules on the subject of the vouchers in support of the payments that are to be taken. Special

attention must be paid to the precautions to be taken in ordering and making payments by transfer in account. The persons by whom bills submitted for payments should be drawn, the instances in which countersignature of the bill is required before payment can be made and by whom they should be countersigned, should be learnt. The rules for the preparation of duplicate bills in certain departments and under certain circumstances, should also be studied so that the officer may learn how to avoid double payments first on the original and afterwards on the duplicate bill.

10. Besides the general principles that govern payments at a treasury, referred to in the preceding paragraph, it is necessary for the officer to make himself acquainted with the special rules relating to particular payments. These payments are as follows:—

(*a*) Salary bills of Gazetted Officers.
(*b*) Pay of Establishments.
(*c*) Contingent Expenditure.
(*d*) Pensions.
(*e*) Savings Bank Accounts.
(*f*) Local and other Funds.
(*g*) Departmental, *e.g.*, Forest Department, Public Works Department, etc., General.
(*h*) Miscellaneous payments.
Refunds.
Discount on Stamps.
(*i*) Interest on Government and other securities.

11. While in the Head Accountant's Department, the officer in training will have the opportunity of becoming practically acquainted with the rules and procedure relating to the issue and payment Remittance Transfer Receipts and Supply Bills.

The rules on the subject of the care of bill forms are given in Articles 443 to 445.

The conditions on which Remittance Transfer Receipts may be issued will be found in Article 174.

12. An intimate and accurate acquaintance with the rules and procedure relating to deposits on the part of a Treasury Officer is of great importance. More than once the perpetration of a fraud has occurred in connection with deposit transactions. In the Head Accountant's Department he will have the opportunity of seeing the rules on the subject put into practice. The rules limiting the class of transactions that may be treated as deposits are given in Articles 212 to 215. The rules regarding the receipt of deposits will be found in Articles 211 to 225. The procedure regarding the repayment of deposits is contained in Articles 217, 226 to 231.

13. The process of watching the procedure in connection with the receipt and payment of money referred to in the foregoing paragraphs, involves also the process of recording the receipts and payments in the accounts of the treasury. A few general rules on the subject are given in Article 357. It has been stated in paragraph 8 that the officer in training must do with his own hands for one day each portion of the

work in the Account Department after he has learnt the manner in which it should be done. This applies to the account as well as to the audit processes.

14. The next process to be mastered is the method of closing the treasury accounts for a day. It is important that the officer should clearly understand the method of check and how it affords the Treasury Officer a satisfactory control over the work of the Treasury subordinates. The rules on this subject are contained in Article 361.

15. In the Accountant's Department the method of daily and other periodical check of the accounts of the *ex-officio* vendor of stamps should be learnt, as also the check on the accounts and returns submitted by branch and sub-depots. Advantage should be taken of the opportunity afforded by the half-yearly stock-taking, if it falls within the period of training, to see how stock is taken of stamps in a local depot and the accuracy of the stock accounts verified.

16. An important portion of the duties of a Treasury Officer consists in the management of the cash balances of his district. The officer in training should make himself acquainted with the orders on the subject of the concentration of the Taluk balances at the District treasury, of the remittance elsewhere of surplus currency notes and of indents for funds. A few general rules on the subject will be found in Articles 335 to 340.

17. The system whereby objections taken by the Account and Audit offices are communicated to the Treasury Officer and dealt with by him should be thoroughly learnt. (Articles 25, 26 and 315.)

18. The next procedure to be learnt is that of the preparation of the accounts to be submitted to the Account Office (Articles 363 to 374). He should see the procedure whereby the taluk transactions are checked in the District treasury, incorporated in the accounts and submitted to the Account Office and the taluk vouchers arranged with those of the District treasury. Special attention should be paid to the postings-register and the system learnt whereby a classified account is prepared for submission to the Account Office. This portion of the work should be taken up in the first few days of a month, so that the officer may gain a knowledge of the manner in which the Taluk treasury accounts are incorporated in those of the District treasury. The officer himself should do the work connected with the postings-register for a couple of days so as to obtain a working acquaintance with the postings-register. Special attention should also be given to the procedure whereby mistakes are corrected (Articles 358 and 359). The method of correcting mistakes discovered in the District and Taluk treasury accounts before the despatch of the consolidated account to the Comptroller as well as after the despatch of these accounts, should be learnt. He should be taught the importance of carefully scrutinising every application for transfers or adjustments and of the Treasury Officer satisfying himself of the necessity for such transfer or adjustment before authorising it. This is necessary as a matter of office discipline, so as to check carelessness and also as a safeguard against fraud. Laxity on the part of the Treasury Officer in this respect may facilitate fraud. All proposals to transfer

from a revenue to a deposit head should be especially and jealously scrutinized. He should further see how the vouchers are prepared for submission with the lists of payments. He should see how the correctness of the account prepared for submission to the Account Office is proved (Article 369), and how the cash balance is verified (Articles 332 and 333).

The importance of the prohibition of the preparation from the treasury records of the departmental controlling officer's account should be explained to, and impressed upon, the officer in training. (Article 40, Rule 1).

19. The officer should learn what *plus* and *minus* memoranda are maintained for, how they are written up, and the purposes which they are intended to serve. These are important accounts and an accurate knowledge of them is necessary.

20. Having learnt the details of the work as above mentioned, the officer will sit for a week with the Treasury Officer in charge and see how he performs his duties and supervises and controls the work of his treasury. The importance of keeping the keys of the Treasury almirahs, etc., in his personal custody and of never entrusting them to the hands of another, should be explained to and impressed upon the officer in training.

21. The last portion of an officer's training will consist in personally performing the duties of a Treasury Officer for three weeks under the supervision, however, of the regular Treasury Officer. He should be given charge in the ordinary way and thus learn to take and give over charge of a treasury. During these three weeks the officer in training should, whenever in doubt upon any point, refer the matter to the regular Treasury Officer.

22. A useful indication of some of the points which require attention in the management of a Treasury will be found in the list of questions compiled for the assistance of inspecting officers given in Appendix XXV and in the list of instructions for the guidance of Treasury Officers enumerated in Appendix XXIV. It will be well for officers in training to study these subjects and to apply them in the course of their training.

APPENDIX XXIV.

CHAPTER XVII—ARTICLE 316.

Instructions for the guidance of Treasury Officers.

[NOTE.—*Defects found under any of these heads will be recorded as Treasury irregularities.*]

The Treasury Officers should see that—

1. General.

1. The instructions contained in Article 18, regarding the preparation and form of vouchers are observed.

(*a*) Vouchers or bills are, as far as possible, drawn in printed forms.

(*b*) Vernacular sub-vouchers and all vernacular signatures other than kannada are transliterated and marks of thumb impressions are attested.

(*c*) All vouchers are filled in and signed in black or blue black ink.

(*d*) The total of the bill has been written both in figures and in words and that they agree.

(*e*) All corrections and alterations in the total of a voucher are attested by the dated initials of the person signing the receipt.

(*f*) No document bearing an erasure is accepted.

(*g*) Except when specifically ordered by the Comptroller, charges against two major heads are not included in one voucher.

(*h*) No payment is made on a voucher or order signed by a clerk instead of by the head of an office, unless authorised by Government.

(*i*) The signature of the messenger or his thumb impression, if illiterate, is taken on the voucher before payment.

(*j*) Bills are countersigned, when necessary, before payment.

(*k*) The necessary certificates are recorded on the voucher.

(*l*) The authority under which deductions are made in a bill is quoted and full particulars of such deductions are furnished.

(*m*) The endorsement on a bill is not un-authorised, incomplete or otherwise irregular.

2. The rules regarding the elimination of pies and annas in Government accounts are followed (Article 8).

3. The vouchers are receipted (with stamp wherever necessary) (Article 14) and the stamps are punched.

4. The arithmetical computations in the bill are correct.

5. In case of duplicate bills, the certificate of non-payment of the original has been taken.

6. Retrenchment orders are always carried out promptly.

7. The bill has been drawn by the competent authority and the signature therein agrees with the specimen signature filed in the treasury.

8. Deduction statements, in the prescribed form, are attached to the bill, wherever necessary.

9. Month for which the bill is drawn and the head of service (Major and Minor and Detailed head) are filled in.

10. Payments are not made after expiry of the period of currency of sanction for the bill.

11. Any correction in the " Pay order " bears his initial and that the amount authorised for payment in cash agrees with the net amount claimed.

12. No overpayment or short-payment is made.

13. The bill, after payment has either been stamped "Paid" or "Paid by transfer."

14. In the case of " Payment by transfer " the head of credit has been fully and correctly given in the pay order.

15. The " Pay order " is signed in full.

16. In the case of payments to persons not in Government service, the special precautions detailed in Article 353 for the identity of the payee are followed.

2. Gazetted Officers' Salary Bills.

1. Salaries are paid only upon the personal claim of the Officer concerned and to his personal receipt.

2. The first salary bill of an officer at a treasury is supported by a last pay certificate or a physical fitness certificate and evidence of age and an order from the Comptroller.

3. Increased or changed rate of salary and furlough allowances are not passed without the instructions (Audit slip) from the Comptroller.

4. Income-tax has been correctly deducted, and in case of exemption on Insurance premia not deducted in the bill, a copy of the receipt attested by the Treasury Officer is attached.

5. Last payment of pay and allowances on death or retirement, is not made without the previous sanction of the Comptroller.

3. Establishment Bills.

1. Temporary establishment has been drawn on a separate bill headed as such with a citation of the order sanctioning it.

2. Separate total has been given for each section of establishment.

3. Either an absentee statement is furnished or an alternate certificate is given and not both.

4. Arrear pay is not drawn in the ordinary monthly bill.

5. Bills for arrears unclaimed for more than six months are not cashed without the sanction of the Comptroller.

6. Last pay certificate attached to the bill is complete in all respects and the dates of giving over and receiving charge are clearly inserted.

7. Establishment bills of newly opened offices are not paid without the sanction of the Comptroller.

4. Travelling Allowance Bills.

1. Purpose of journey has been given in the column provided for it.

2. The name of the headquarters of the Government servant and his pay have been given.
3. The dates and hours at which journey began and ended are given.

5. Contingent Bills.

1. Allotment, expenditure and balance have been given in all detailed contingent bills in the space provided for the purpose.
2. Arrear contingent charges unclaimed for more than three months are not paid without Comptroller's sanction.
3. The numbers and dates of payment of sub-vouchers are given in the columns provided for the purpose.

6.. Refund Bills.

1. Full details of the original credits are given.
2. The original orders of the authority sanctioning the refund are recorded in the bill or duly authenticated copies of the orders attached to the bills.
3. The bill bears the treasury certificate of verification with the original credit.
4. The refund is noted against the original credit in the treasury accounts.

7 Public Works Pass Orders.

1. The amount of the pass order (words and figures) agrees with that of the amount passed for payment on the original contract certificate by the Drawer of the Pass order and the contract certificate attached to the Pass order.
2. A duly stamped acknowledgment for the gross amount passed for payment (*viz.*, amount of the pass order plus the amount adjusted in the bill for claims due by the party) is given on the bill (contract certificate) by the party to whom the amount has been directed to be paid.

8. Loans and Advances.

1. The original or authenticated copy of the order sanctioning the loan or advance is attached to the bill.
2. Special Loans and Advances sanctioned in favour of a private individual are not paid without instructions from the Comptroller.
3. In the case of repayment of advances, the memorandum presented at the treasuries should state the original place, date, and amount of the advance or otherwise give sufficient particulars for its identification.

9. Remittance Transfer Receipts.

1. Remittance Transfer Receipts are issued in accordance with the rules contained in chapter X.
2. R. T. R.'s are paid to the payee named therein and those signed by others for the payees named therein are not accepted.

3. In the case of R. T. R.'s for over Rs. 500, reference to advices received from the issuing treasury is made.

10. Interest.

1. Interest on charitable endowments is paid only on bills pre-audited by the Comptroller.

2. (*a*) Interest on Government and other securities is not paid unless it is enfaced for payment of interest at the treasury.

(*b*) The person to whom or to whose agent's receipt payment is made, is either the person in whose name the security was originally issued or one who derives his title from the said person by a regular chain of endorsements of the form described in the Securities Manual.

(*c*) Interest that remains undrawn for ten years is not paid without the special sanction of the Comptroller.

11. Deposits.

1. Amounts creditable to Revenue and other heads are not credited under Deposits.

2. The amount is credited in the name of the person from whom and not of the Government Officer through whom the money is received.

3. Repayment is made to the party named in the deposit register on a voucher in the prescribed form passed by the Government Officer accepting the deposit.

4. Lapsed deposits are not paid without the sanction of the Comptroller.

5. No new personal deposit account is opened without the sanction of Comptroller, and repayments of personal deposits are made only on cheques signed by the administrators and the repayments do not exceed the balance at credit.

12. Cheques.

Cheque is drawn on the treasury cashing it and in accordance with the instructions contained in Articles 27 to 33.

(*a*) Cheques in favour of Government officers are drawn "to order" and not "to bearer."

(*b*) Cheques drawn "to order" bear a proper chain of endorsement right up to the actual payee.

(*c*) The printed number of the cheque has been taken from the book notified as in use by the officer signing the cheque.

13. Pensions.

Pension is paid on the appearance of the pensioner in person or on production of a life certificate granted by a person whose designation is given, and not dated earlier than the last day of the month for which pension is claimed.

14. Accounts.

1. Accounts are sent on the due dates.
2. Subsidiary registers and schedules with the required challans, vouchers, deduction statements, plus and minus memoranda, etc., are sent with the accounts.
3. No omissions or mistakes occur in the Cash Account, Lists of Payments, Schedules, Plus and Minus Memos and other account papers.
4. The totals of the subsidiary schedules agree with the figures of the cash account.

APPENDIX XXV.

CHAPTER XVII—ARTICLE 322.

Questions for Treasury Inspection.

NOTE.—*Questions are common to both District and Taluk treasuries (Questions marked " * " apply only to District treasuries and those marked " † " only to Taluk treasuries.)*

General.

1. When was the treasury last inspected? Have the defects noticed at the last inspection been removed?

2. Who were the officers in charge during the period under review?

3. (*a*) What is the state of the treasury operations? Compare them with those shown in the last report and notice fluctuations, if any.

(*b*) What are the total receipts and payments of the treasury for the year under report?

*(*c*) How many Sub-Treasuries are there in the District?

4. (*a*) Is the accommodation allowed to the treasury suitable and adequate for treasury business and do proper arrangements exist for dealing with the public?

(*b*) How is the Treasury Officer's room situated with reference to his offices?

Treasure.

5. Is the Treasury in a secure room under double locks?
6. Is there a main store of coin?
7. Is it in a safe box, a box or pit in the ground?
8. Is it under double locks?
9. What is the name of the maker of the locks? Are they of approved pattern?
10. Does the $\frac{\text{Treasurer}}{\text{Shroff}}$ keep one key?
11. Does the $\frac{\text{District treasury officer}}{\text{Amildar}}$ keep the other key?

†12. Who keeps the Amildar's keys when he is absent on tour?

13. Does the Treasury Officer always come in person to open the double lock main store? Does he keep his key in a sealed bag?

14. Does he ever send his key by peon or shroff?

†15. Is a register maintained by the Amildar for taking the acknowledgment of the key by the Sheristedar?

16. What is the amount in the $\frac{\text{Treasurer's}}{\text{Sheristedar's}}$ hands at the time of examination and does it agree with the $\frac{\text{Treasurer's}}{\text{Sheristedar's}}$ cash book balance?

17. What is the amount under double locks?

18. Does it agree with the Treasury account balance?

19. Is the treasure which is under double locks so kept in the boxes or other receptacles that the money taken out for issue is that which has been in the treasury longest?

20. Has each chest a memo of its contents, altered and initialed by the Treasury Officer, whenever money is put in or taken out?

21. Does the Treasury Officer register every amount passed into or passed out of double locks at the time with his own hand or with his signature to the entry?

22. Are the different kinds of coins kept apart?

23. Is each kind kept in bags of uniform size?

24. Does each bag contain a slip showing the names of the counter and examiner with dates?

25. Where are the duplicate keys of the District treasury and of the Taluk treasuries?

26. Are the boxes and safes in good order? Are there two locks to each, and who keeps the keys?

27. Are the rules prescribed for the safe custody of the duplicates of the keys of the locks used in the Treasury duly observed?

28. If the bags are kept on trestles, is the strong room so closed as to prevent the insertion of any rod or instrument within the room?

29. Are copies of the Public Works Inspecting Officer's certificate in regard to the strong room being secure and fit for use as such and the Barr Commandant's order prescribing the positions of the sentries, etc., hung up in a conspicuous place and is the latter strictly enforced?

30. What is the date of the Public Works Inspecting Officer's certificate?

NOTE.—*It will be in force for only 12 months.*

31. Does the strong room contain the following?

(*a*) Chests containing valuables deposited for safe custody.
(*b*) Cash chests of other officers.
(*c*) Remittances received late or untested.

32. Is a register or account kept to show the above chests deposited in the treasury under (*a*), (*b*) and (*c*)?

33 Is an original entry made for each chest in this register under (*b*) and a separate subsidiary register kept for noting the daily deposit and return of each chest?

34. Give a list of any money or valuable placed in the treasury for safe custody by Government officers or others.

35. Has the Deputy Commissioner given permission in the case of every cash chest of other departments kept in the strong room and have the reasons for granting the permission been communicated to the Comptroller?

36. Is each chest sealed before being deposited?

37. Does the Treasury Officer examine once a month the condition of boxes of jewellery, bullion and other valuables lodged in the treasury for safe custody and record the result of such examination in the Register of Valuables?

38. Is there any bag or store of coin in the treasury kept apart from the general balance?

39. Does the amount of cash in the treasury agree with the balance shown in the Accountant's cash book?

40. Does the Daily Balance Sheet show correctly its distribution under single and under double locks?

41. Is there a current store chest?

42. Is it under single lock?

43. Who keeps the key?

44. Is the single lock box placed in the strong room every evening?

45. Is the lock enclosed in a sealed bag?

46. Is the amount which is left in the single lock box at night always less than a certain sum?

47. What is that sum?

48. On days when heavy disbursements have to be made and on days when the receipts are large and on days when large remittances have to be shroffed, it must frequently happen that large sums are left temporarily in the sole custody of the $\frac{\text{Treasurer}}{\text{Sheristedar}}$. Are special precautions taken on such days to open the main store two or more times?

49. What is the maximum sum which remains in this way in the custody of the $\frac{\text{Treasurer}}{\text{Sheristedar}}$?

50. If any bags of Rs. 1,000 are shroffed and ready for putting away some hours before the treasury is finally closed, does the $\frac{\text{Treasurer}}{\text{Sheristedar}}$ put them inside the strong room?

Coins.

51. What precautions are taken by the Treasury Officer to see that all coin presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn?

52. To what extent does the Treasury Officer supervise and control the work of the shroffs in examining coin?

53. Are the minimum weights and test scales in good condition and carefully kept?

54. Are rupees supposed to be light tested by those scales before being cut?

55. Is small silver, nickel, copper and bronze readily obtainable at the treasury?

*56. Are requisitions from taluks for small coin promptly answered?

*57. What evidence is there that the Treasury Officer examines the cash balance returns of taluks to see if copper, bronze, nickel or small silver coins are needed by them and if the cash balance in them is neither unduly high nor low?

*58. Do the latest taluk returns show that the supply of small coins at each taluk is enough to meet all demands?

59. Are copper and bronze coins freely taken at the treasury in payment of Government demands?

60. Are they freely issued to all applicants seeking them?

61. Are all remittance boxes received in and sent from the treasury weighed?

62. Give a list of the uncurrent coins in the treasury, showing the number of each and the value credited in accounts?

63. Under what orders received?

64. Are the shroffs conversant with the rules for examination of coins and those for cutting uncurrent coins?

65. How are coins cut?

(Examine a few cut coins and see whether there are any current coins among them.)

66. Are uncurrent silver coins cut under the Coinage Act, credited in accounts at their nominal or actual value? And how are they kept in the treasury?

67. What amount of uncurrent and defaced copper coins are there on hand?

68. Is it kept so apart from the current copper that it cannot be issued by mistake?

69. Is uncurrent coin returned to the $\frac{\text{State Huzur}}{\text{District}}$ Treasury as early as possible?

Currency Notes.

70. Are universal notes and notes of the Madras Circle received freely when tendered in payment of Government demand?

71. Is there a sufficient supply to meet all demands?

72. Is the placard in English and Kannada (regarding encashment of notes) exhibited in a conspicuous place when the balance allows such encashment?

73. Are currency notes arranged in bundles according to denominations?

74. Are they placed in order of receipt?

75. Are they regularly re-issued in order of their receipt?

76. Are the notes of Foreign circles kept apart, but in bundles and with care, in arrangement similar to that observed for Home notes?

77. Are they ever re-issued without special application from the person receiving them?

78. Is commission or discount levied for issue or encashment of notes wherever required?

Stamps.

79. Is the store account of stamps kept regularly up-to-date?

80. What stock is left with the $\frac{\text{Treasurer}}{\text{Sheristedar}}$ and what record is kept of receipts and issues?

81. What is the stock under the Treasury Officer's charge?

82. (1) When was stock actually taken?
    (2) By whom?
    (3) Was it found to agree with the balance in the registers?

83. *Does the Treasury Officer or the $\frac{\text{Treasurer}}{\text{Sheristedar}}$ periodically examine the accounts of the stamp vendors when the book is completed?

(These registers should be filed carefully in the Treasury records.)

84. Are the charges paid from the treasury for sale of stamps in accordance with the rules?

NOTE.—*A few of the stamp vendors' indents on hand should be examined!*

85. Does the Treasury Officer date and initial every entry in the last column in the stamp registers? ✓

86. Do the receipts agree with the invoices of the $\frac{\text{Superintendent of Stamps}}{\text{District Treasury}}$ and the issues with the corresponding receipt entries in the single lock stock registers or indents? ✓

87. Does the Treasury Officer state that he is invariably present when the double lock stamp almirah is opened?

88. How many single lock stock registers are maintained?

89. Does the Treasury Officer date and initial every entry in the last column of each register? ✓

90. How many sale registers are maintained?

91. Is a monthly progressive total carried through each sale register, giving the total sales of each denomination up-to-date in each month and up to the end of the previous month?

92. Do the balances shown at the end of the month agree with the balances shown in the office copy of the stamp account? ✓

93. Are the values entered against quantities of stamps correct and do they bring out the aggregate value entered in the 'total' column of the registers of each kind? ✓

94. Are there any torn or spoilt stamps in store?

95. Are the almirahs or chests in which stamps are stored tinned?

96. Are all the sales at the various Taluk treasuries and at the District treasury posted into the district posting register and added together?

97. Are all the balances in the various Taluk treasuries, the balance under single and double lock in the District treasury and the stamps in transit posted into the district posting register and added together? ✓

98. Are the total sales added to the closing balances?

99. Are the receipts from the $\frac{\text{Superintendent of Stamps}}{\text{District and other treasuries}}$ added to the opening balances? ✓

100. Do these two sets of totals agree item by item every month?

Opium and Ganja.

101. Is the store account of opium and ganja kept regularly up-to date?

102. What stock is left with the $\frac{\text{Treasurer}}{\text{Sheristedar}}$?
(i) Opium
(ii) Ganja.

103. What is kept under the Treasury Officer's charge?
104. When was stock last actually taken?
105. By whom?
106. Was it found to agree with the balances in the registers?
*107. Is the consolidated account for the whole district properly prepared?

Treasury Furniture.

108. How many spare Chubb's or other locks are there in store? Is the padlock register maintained and properly written up, and are the padlocks in good condition?
109. Who keeps their keys?
110. What is the state of the treasure boxes? Are they of uniform size?
111. Is there a scale for weighing Rs. 1,000.
112. Are the scales and weights in order and adequate?

Security.

113. What is the nature and amount of the security given by the $\frac{\text{Treasurer}}{\text{Sheristedar}}$?
114. Is care taken to see that the amount of cash, stamps and opium left in the $\frac{\text{Treasurer's}}{\text{Sheristedar's}}$ sole custody does not exceed the amount of his security? Examine the balance left with him, with reference to these rules.
115. Where are the bonds and other papers of security kept? When were they last tested?
116. Has the shroff furnished the prescribed amount of security?

General Procedure.

117. Are printed forms (challans) available readily to persons having to pay money into the treasury?
118. Is money ever received without one?

(*N.B.—This question should be answered by an examination of a few day's receipts.*)

†119. Are challans received in the treasury after being first examined by the departmental clerk and entered in departmental accounts?
†120. Are treasury figures of revenue collection verified with departmental figures?

Note.—Departmental figures should not be copied from Treasury Register.

121. Are payments made before a formal order is obtained from the Treasury Officer?

122. Are the payments entered at once in the proper subsidiary register and numbered in a consecutive monthly series for each register?

(*N.B.— The above two questions are to be answered by a reference to the paid vouchers on hand*).

123. Are standing orders transgressed by the maintenance of a second set of accounts?

(*N.B.—The Treasurer's account of cash transactions is not a second account*).

124. Is the prescribed procedure followed for receiving into and paying money at the treasury?

125. Is every payment made on the authority of a letter of credit, noted thereon?

126. Is the daily balance sheet fully agreed with the Accountant's and the Treasurer's cash book before the establishment leaves office each evening, or immediately on opening office next morning?

127. Does the Treasury Officer verify by inspection the cash balance in the sole charge of the $\frac{\text{Treasurer}}{\text{Sheristedar}}$ before signing the Daily Balance Sheet?

128. Does the Treasury Officer check the accounts daily as laid down in the Code before signing the Accountant's Cash Book?

*129. Does the Treasury Officer see that the monthly cash balance shown against each Taluk treasury agrees with that shown in the Amildar's return? Please state whether the Amildar's returns contain the initials or remarks of the Treasury Officer.

130. Do the officers in charge of Taluk treasuries send a monthly certificate of personal verification of their balances?

131. (*a*) Were there any remittances in transit between the Taluks and the District treasury or between one taluk and another within the district at the end of any of the months covered by the period of inspection.

*(*b*) If so, how was the amount in transit included in the total treasury balance in the district as worked out in the cash account for that month? Are there any amounts charged off as remittances to another district in the accounts of the District treasury for which acknowledgment has not yet been received? Please give particulars of such remittances.

132. Are such of the returns for the Comptroller's Office as are not copies of any register prepared by means of carbon papers written up day by day?

133. Has the Treasury Officer maintained a calendar showing for each month, the accounts and returns which he has to submit and the dates on which they are due?

134. Is the calendar examined by the $\frac{\text{Deputy Commissioner}}{\text{Amildar}}$ at the time of verification of the cash balance on the first day of each month, and at the time of inspection?

135. Are the returns submitted on the due dates and the fact of submission noted in the Calendar? Delays should be noticed.

136. Have all vouchers and consolidated lists connected with the lists of payments been submitted complete? A list of the vouchers and schedules still due for submission should be attached with explanation for the delay in each case.

137. Are all the paid vouchers locked in a box under the key of the $\frac{\text{Head Accountant}}{\text{Nagadi Gumastha}}$ between the date of payment and of transmission to the $\frac{\text{Comptroller's Office}}{\text{District treasury}}$?

138. Are all the paid vouchers returned to the $\frac{\text{Head Accountant}}{\text{Nagadi Gumastha}}$ every evening?

139. What care is taken for identifying payees not in Government service?

*140. Are the cash balances at Taluk treasuries verified during the tours of District Inspecting Officers, besides the usual annual inspection by the Jamabandi Officers? Enumerate the Taluk treasuries so inspected within the last year.

141. Is the cash balance in the $\frac{\text{District}}{\text{Taluk}}$ treasury verified on the 1st day of each month by $\frac{\text{the Deputy Commissioner, (2) or in his absence the next Senior Officer?}}{\text{Amildar or in his absence the Sheristedar.}}$

In what months since the last inspection did the $\frac{\text{Deputy Commissioner}}{\text{Amildar}}$ omit to verify the balance and why?

142. Are the demand, collection and balance statements or other administrative accounts relating to Land Revenue or other departments compiled in the Treasury Account Department?

143. Taking the challans of two days, see if they are properly entered in the Subsidiary Registers and from there in the Cash Book.

144. Are the Land Improvement and Takavi Loans Registers properly kept?

145. Are accounts $\frac{\text{received from}}{\text{submitted by}}$ taluks every day regularly and in good condition?

*146. Are they posted in the Taluk Ledger and are the totals of this register verified with the monthly accounts received from taluks?

147. Are the several subsidiary receipt and payment registers and the cash book in prescribed forms, and properly and carefully written up?

148. Are challans and paid vouchers $\frac{\text{received from}}{\text{sent by}}$ Taluk treasuries on due dates?

149. (*a*) Is the classification made correctly in the first instance?

(*b*) Are there many cases of wrong classification subsequently rectified?

*150. Are the classifications in the Taluk treasury accounts checked by the District treasury before submission to the Audit Office?

151. Is the Treasurer's balance sheet in order and properly written up? When is it closed and signed by the Treasury Officer?

152. The following points should be scrutinised in examining the balance sheet:—

(i) Are the amounts daily given out of the double locks consistent with the requirements of the day?

(ii) To what extent are payments made out of daily receipts?

(iii) Are the monthly closing balances verified by the District Officer/Amildar regularly?

Pensions.

153. Are registers kept of the pension payment orders payable at the treasury?

154. Are they posted up-to-date?

155. Are all entries in them initialled by the Treasury Officer?

*156. Are the pension payment orders payable at taluks sent on to them promptly after being noted in the Pension Payment Order Register? Note any pending in the District treasury.

157. Are the files of Pension Payment Orders payable at the treasury complete according to the above register?

158. Are they accessible to strangers? To any one but the Treasury Officer?

159. Are all deaths, transfers, etc., of pensioners noted in this register?

160. Are the orders in good condition?

161. Has the signature of pensioners been taken on them?

162. Are all payments noted on them?

163. Are they overfull of notes of payment?

164. Are Pension Payment Orders renewed in accordance with rules?

165. Do the renewed Pension Payment Orders bear the old numbers?

166. Are the old pension payment orders destroyed after one year?

167. Is a note made in the remarks column of the register of pension payment orders and in the Treasury officer's half, of the issue of a new pension payment order?

168. Are any pension payment orders improperly detained when a pension has not been claimed for more than one year?

169. Does the Treasury Officer check the pensioner's marks of identification with the original order before paying him?

170. Is a life certificate in accordance with rules obtained in all cases in which a pensioner does not appear in person and is personal attendance insisted on at least once a year?

171. In case of pensioners permanently exempted from personal attendance, is proof of their continued existence obtained every year and recorded?

Interest.

*172. Are separate registers in the prescribed form or separate pages in the same register kept of Government of India Pro-notes, Mysore Government Promissory Notes, and District Board Railway

Debentures on which interest has been made payable at the treasury? Are they posted up-to-date?

*173. Is every authorization of payment at any Taluk treasury noted in these registers?

†174. Are the District Treasury Officer's Pay Orders retained in special files and kept in safe custody?

†175. Are separate files kept for each of the loans relating to several years?

†176. Are payments regularly recorded in these Pay Orders?

*177. Are payments made at the Taluk treasuries recorded by the District treasury in the Register of the notes enfaced for payment?

178. Is a register in the prescribed form kept of Powers-of-Attorney, probates, certificates or other documents connected with the transfer of or drawing of interest on Government securities?

179. Is it posted up-to-date?

*180. Is the check register of Trust Interest Payment orders maintained properly and are all payments made at both the District and Taluk treasuries noted therein?

*181. Are advices relating to these payment orders which have not been paid within six months from the date of issue surrendered to the Comptroller and entries made therefor in the check register cancelled?

Deposits.

182. Are new receipt registers in the prescribed form opened with a separate series of numbers for each register beginning anew each year?

183. Does the Treasury Officer initial each deposit in the receipt register on the day on which the deposit is made?

184. Does he ever question the admissibility of deposit and what care is taken to scrutinise the admissibility of a deposit?

185. Examine the nature of deposits in general and see whether they cannot be treated otherwise than as deposits.

186. Is the order for repayment passed without previous reference to the receipt register?

187. Is each repayment noted against its corresponding credit in the receipt register at the time of payment and initialled by the Treasury Officer?

Personal Deposits.

188. For what accounts are personal ledgers kept and under what authority?

189. Is there a periodical agreement of the balance at credit of a personal ledger account?

190. How many accounts are there and are there any unauthorised accounts?

191. Are there any instances of overdrawals adjusted during the currency of the month?

192. Is every receipt and payment entered in the prescribed register, the balance worked out and the item initialled and dated by the Treasury Officer?

193. Is the register in good order without any unattested erasures or alterations?

Local and other Funds.

194. Are the pass books of the Local bodies received regularly at the treasury and returned promptly by it with the entries filled in?

195. Are the balances at credit of the several Funds banking with the treasury reconciled with the balances as shown in the Pass Books and are any overdrawals allowed?

Supply Bills and Remittance Transfer Receipts.

196. Where are spare stores of bill forms kept?

197. Under whose key?

198. By what precautions maintained in order?

199. Is the numerical series of each class unbroken?

200. Are the books of forms required for the day's use issued in the morning?

201. Are they checked by the Treasury Officer on return in the evening?

202. Is the rule in the Code or Comptroller's letter giving authority for issue of each bill noted in the issue register? Are there any issues for unauthorised purposes?

203. Are the issues of duplicates noted in the issue register?

204. Where are files of original advices received of bills drawn on the Treasury kept?

205. Are the advice lists pasted in guard files in the order of dates?

206. When bills for sums exceeding Rs. 500 are presented for payment, are they checked with advice lists of bills payable?

207. Are the date and amount of payment entered in such cases in the advice lists?

208. In old advice lists of bills payable, are lapses marked off?

209. Are all applications for issue of bills disposed of and advice lists despatched the same day?

Savings Bank.

210. Are all transactions posted in the journal, ledger and pass book at the time of their occurrence?

211. Does the Treasury Officer verify the balance after each transaction and initial it in the journal, ledger and the depositor's pass book?

212. Is the calculation of interest made in the ledger month after month?

213. Is the register of nominations kept up-to-date?

214. Are applications for repayment of deceased depositors' amounts disposed of promptly? (*Note pending applications.*)

215. Are the rules about opening special accounts, *e.g.*, for minors, and repayment from them observed?

216. Are the numbers given to the depositor's accounts consecutive irrespective of the year in which an account is opened?

217. Has there been an instance in which a depositor's number was either altered or the number of a closed account given to a new depositor?

218. Are transfers from one treasury to another effected promptly in accordance with the Savings Bank Rules? Examine pending cases.

219. Are the weekly returns regularly sent to the Comptroller?

Departmental Transactions.

220. Are departmental pass books written up periodically and returned without delay?

221. Are Consolidated Treasury receipts for departmental payments into treasury given promptly?

Miscellaneous.

222. Is a register of Comptroller's orders of retrenchment properly maintained?

223. In whose custody is it?

224. Is reference made to it before new pay is issued?

225. Is a register kept of all gazetted officers drawing their pay from the treasury?

226. Are the entries made in it as soon as each pay slip is received from the Comptroller?

227. Is reference made to this register when a salary bill is presented for payment?

228. Are the corrections to the Mysore Account Codes and other manuals posted up to date?

229. Is the file of Comptroller's circulars complete and indexed? Is it readily accessible?

230. Does the Treasury Officer take poins to see that important new circulars are understood?

231. Are the office registers and records generally in good order?

232. Are lists of pending papers prepared periodically? When was such a list last prepared? Examine pending references.

*233. Are the challans of the District and Taluk treasuries filed and recorded properly?

234. Are the entries in the subsidiary registers of receipts and charges distinct and legible and are they written up with carbon paper?

235. Is a record kept of the audit and objection statements and memoranda received from the Comptroller? Are they promptly disposed of? Examine those pending.

236. Are records sorted and destroyed as per rules?

237. Is a Register maintained for noting the irregularities and errors committed by the Treasury Staff?

238. Is any record kept of the facsimile signature of officers who usually draw bills on the treasury?

APPENDIX XXVI.

CHAPTER XVII—ARTICLE 324.

List of Treasury Records and the periods up to which they should be preserved.

Serial No.	Name of record	Period up to which they should be preserved	Remarks
1	Register of Revenue deposits, Receipts	Permanent	
2	Register of Judicial deposits, Receipts	do	
3	Register of boxes containing valuables lodged in the treasury.	do	
4	Savings Bank Personal ledgers and annual statements.	do	
5	Register of Pension Payment Orders	do	
6	Audit and Account department circulars	do	
7	Register of Powers of Attorney	do	
8	Register of Government Promissory notes enfaced for payment of interest.	do	
9	Accounts of stamp vendors and court fee labels sold.	do	
10	File Book of District Treasury circulars and orders	do	Taluk treasuries only.
11	Statement of Lapsed Deposits	do	
12	Accountant's and Treasurer's Cash books	25 years	
13	Registers of receipts subsidiary to cash book. (Except deposit registers).	25 do	
14	Register of payments subsidiary to cash book. (Except deposit registers).	20 do	
15	Register of repayment of deposits	12 do	
16	Treasurer's Daily Balance Sheet	20 do	District treasuries only.
17	Register of stamp sales	12 do	
18	Register of stock of Opium and Ganja	12 do	
19	Plus and Minus memo of stamps	12 do	
20	Plus and Minus memo of deposits	12 do	
21	Ledger of Personal deposits	12 do	
22	Register of Bills issued	12 do	
23	Monthly cash account of Receipts and Disbursements.	15 do	do
24	Register of pronotes sent for renewal	10 do	
25	Daily cash account of receipts and disbursements of Sub-Treasuries.	6 do	
26	Taluk Treasury accounts rendered daily and monthly to the District Treasury.	6 do	do
27	His Majesty's Jamakarch Account	5 do	
28	Savings Bank Journals	20 do	
29	Savings Bank Pass books of deposits whose accounts have been closed.	5 do	
30	Sheristedar's Number book	3 do	Taluk treasuries
31	Challan for money paid into Treasury	3 do	
32	Letters of credit	3 do	
33	Invoices for cash remittances to treasury	3 do	
34	Register of uncurrent coin	3 do	
35	Register of objections taken by the Audit Office	To be destroyed one year after all the objection items have been cleared.	
36	Register of objection statements	3 years	
37	Check register of Trust Interest Payment Orders	3 do	
38	Register of Payment Orders. (Government Securities).	3 do	
39	Register of cut and mutilated coins	3 do	
40	Application for R. T. R. and Supply bills	3 do	
41	Advice list of R. T. R. and Supply bills	3 do	

APPENDIX XXVI—*concld.*

Serial No.	Name of record	Period up to which they should be preserved	Remarks
42	Counterfoil book of Last Pay Certificates	3 years ...	
43	Counterfoil book of intimation sent when money belonging to one treasury is paid into another.	3 do ...	
44	Extract register of receipts and repayments of Personal deposits.	3 do ...	
45	Register of double lock transactions	3 do ...	
46	Advices of transfer of pension	3 do ...	
47	Annual mortality statement of civil pensioners ...	3 do ...	
48	File book of Indent of Currency notes	1 do ...	
49	File book of Invoices of currency notes	1 do ...	
50	File book of Indents for stamp papers	1 do ...	
51	File book of Invoices of stamp papers	1 do ...	
52	Register of silver and copper coins	1 do ...	
53	Register of Gazetted and other officers drawing salary at the treasury.	Till the book is completely used up and carried to the next book.	
54	Cash Balance reports	1 year ...	Taluk treasuries only.
55	"From" and "To" registers	20 years ...	G. O. No. R. 4993-5003—L. R. 396-25-3, dated 7th April 1926.

APPENDIX XXVII.

CHAPTER XIX—ARTICLE 347.

Cheques on Banks.

When cheques on Banks are received in payment of Government dues as laid down in Article 347, the same should be sent immediately or the next day to banks, as particularised below, for realization and credit to the Dewan's Deposit Account, accompanied by an advice in Form 116 and an advice of such remittance sent the very day to the Comptroller. In treasuries other than Bangalore, they may, in order to avoid cost of remittance, be sent once a week unless otherwise instructed by the Comptroller.

I. Cheques drawn on—

The Bank of Mysore, Ltd., Bangalore and its Branches.	To be sent to the Manager, the Bank of Mysore, Ltd., Bangalore.
II. 1. The Imperial Bank of India, Bangalore. 2. The Imperial Bank of India, Madras. 3. The National Bank of India, Madras. 4. The Bangalore Bank, Bangalore. 5. The Chartered Bank of India, Australia and China, Madras. 6. The Mercantile Bank of India. Madras. 7. The Indian Bank, Madras. 8. The Tata Industrial Bank, Madras. 9. Sowcars in Bangalore. 10. The Bangalore City and Central Co-operative Banks.	The Agent, the Imperial Bank of India, Bangalore.
III. The Imperial Bank of India, Bombay and other recognised banks in the City of Bombay.	The Secretary and Treasurer, the Imperial Bank of India, Bombay.

2. Cheques so remitted should be entered in the Register of "Remittances by cheques" (Form 117) which should be written up day by day and the daily totals of this register taken to the cash book. At the end of each month an extract from this register should be prepared and the total amount charged in the Second List of Payments for the month and the extract sent along with the list as a voucher.

3. On receipt of an advice of credit from the Comptroller, the full value of the cheque should be debited to the head "Cheque Suspense" by crediting the net amount realized to the Revenue head or heads concerned and the difference if any to the head "Remittance by cheques." In the case of dishonoured cheques, the full value should be debited to "Cheque Suspense" and credited to "Remittance by cheques." Full details showing date of realisation and the amount realized should be furnished to the tenderers without any delay. Dishonoured cheques should be returned, on the day of receipt, together with the Bank's slips.

4. Advices of amounts credited and debited to " Remittance by cheques " should be sent to the Comptroller in the same manner as for Cash Remittances but they should not be mixed up.

5. At the end of each month, a plus and minus memo showing the amounts credited and debited to " Cheque Suspense," accompanied by a list of cheques remaining unadjusted should be sent to the Comptroller along with the cash account.

APPENDIX XXVIII.

CHAPTER XIX—ARTICLES 357, 365 AND 370.

Subsidiary Registers and Accounts.

I. The following are the subsidiary registers that are maintained at a treasury, for entering the several items of receipts and payments:—

(1) Register of Revenue receipts in Form 105 (one for each class of revenue, there being separate columns for each detailed head, under which the revenue is to be classified.)
(2) Register of Service funds. (Insurance and Provident funds). Form 118.
(3) Registers of Savings Bank deposits, Savings Bank suspense and Savings Bank transfers.
(4) Register of receipts and payments on account of Local and other funds (Form 118).

NOTE.—Form 105, with suitable modifications, will be used for register of receipts on account of Coffee Cess and Experimental Station Fund.

(5) Registers of receipts of Revenue and Judicial deposits (Form 40).
(6) Registers of Personal deposits (Forms 93 and 94).
(7) Registers of receipts, and payments on account of Palace Deposits, Palace Personal Estate Accounts and Private estates under Government Management (Form 103).
(8) Register of departmental receipts and payments. (Form 103) (Separate registers for each department, *e.g.*, Forest, Electrical, Industrial and Railway departments, His Majesty's Jamakarch account, etc.).
(9) Register of recoveries on account of Boundary Marks Advances (Revenue Survey) (Form 104).
(10) Register of charges for works recoverable from raiyats under Tank Maintenance rules (Form 119).
(11) Register of receipts on accounts of Advance (Form 120).
(12) Register of recoveries of Service payments (Form 120).
(13) Register of cheque suspense (Form 72).
(14) Registers of undisbursed pensions by money orders credited to suspense and repayments (Forms 121 and 125).
(15) Register of receipts on account of Loans (Form 122).
(16) Register of cash remittances within the district and beyond the district.
(17) Register of remittance by cheques (Form 117).
(18) Register of R. T. R.s and Supply bills issued (Form 97).
(19) Register of receipts on account of Education department (Form 107)
(20) Register of miscellaneous receipts (Form 75).
(21) Register of miscellaneous payments (Form 76). (Salaries, establishment, travelling allowance, contingent charges, etc).
(22) Register of payments on account of Education department (Form 76).
(23) Register of remuneration to patels and shanbhogs (Form 76).
(24) Register of Public Works bills paid (Form 106).
(25) Register of pensions paid (Form 87).

(26) Register of payments of interest on Government and other securities (Security Manual).
(27) Register of refunds of Land Revenue (Form 123).
(28) Register of repayments of Revenue and Judicial deposits (Form 38).
(29) Register of payments on account of Trust Interest Fund deposits (Security Manual).
(30) Register of payments on account of Sandal oil Factories.
(31) Register of Revenue Survey cheques paid.
(32) Register of payments on account of loans (Form 124).
(33) Register of R. T. Rs. and Supply bills cashed (Form 99).
(34) Register of transfer transactions (Form 78).
(35) Register of daily totals for (i) Revenue, (ii) Deposits, (iii) Local and other funds (iv) Advances, (v) Loans, and (vi) Departmental receipts and payments. (Form 77).

II. The following accounts are rendered by the Taluk Treasury to the District Treasury :—

Daily.

1. Cash account in Form 81.
2. Register of miscellaneous receipts (which could not be classified under any specified head in the treasury accounts) with chalans (Form 75).

Bi-monthly.

1. Original copies of registers of miscellaneous payments with the connected vouchers.
2. Original copies of the subsidiary register for Bills of Education Department.
3. Do do remuneration to shanbhogs and patels.
4. Register of Public Works bills paid.
5. do pensions paid.
6. do Refunds of land revenue.
7. do Payments of interest on Government and other securities.
8. Register of receipts and payments on account of His Majesty's jamakarch account with the connected chalans and vouchers.

Monthly.

1. Cash account in Form 81.
2. Original copies of all other subsidiary registers with the connected chalans and vouchers.

III. The following are the accounts rendered by the District treasury to the Comptroller :—

Bi-monthly.

Lists of payments (Form 83) with copies of registers 1 to 6 and 8 (District and Taluk Treasuries) referred to in para II, with the connected chalans and vouchers.

Monthly.

1. Cash account in Form 82.
2. Copies of subsidiary registers, of revenue receipts for
   (*a*) Sandal oil—Gross receipts.
   (*b*) Stamps.

(c) Courts of Law.
(d) Civil Works.
(e) K. R. S. Irrigation Works—Gross receipts.
(f) Kolar Gold Fields Water Works—Gross receipts.
(g) Pensions and allowances.
(h) Miscellaneous unclassified items of receipts (with chalans).

3. Copies of subsidiary registers of receipts on account of debt heads with the connected chalans.

4. Copies of subsidiary registers of payments (under all heads) with vouchers and deduction statements.

NOTE.—Plus and minus memos wherever necessary should be sent, along with copies of subsidiary registers.

5. Credit statements, in the prescribed form, for the following:—

(a) Contribution from the Mysore Pharmaceuticals.
(b) Statement of Excise revenue realised in the K. G. F. Sanitary Board and other areas in the Kolar District.
(c) Contribution from local and private bodies on account of Medical Institutions.
(d) Rents of buildings (Form 10).
(e) Contribution from local bodies on account of Veterinary Hospitals and Dispensaries.
(f) Army—Military stores suspense receipts.
(g) Statements of local and other cesses, collected and credited to the several funds.
(h) Items credited to "Miscellaneous" under all major heads.

APPENDIX XXIX.

CHAPTER XIX—ARTICLE 374.

Returns to be submitted to the Comptroller by the Treasuries.

Sl. No.	Name of Return	Due date of despatch by the treasuries	Remarks
	WEEKLY.		
1	Weekly Cash Balance Report	Last working day of the week.	Article 339
2	Journal of Savings Bank Receipts ...	8th, 16th, 24th of the month and 1st of the following month.	,, 371
3	Do Withdrawals		
	MONTHLY.		
4	Cash Balance Reports	5th of the month following	,, 338
5	First List of Payments with the connected schedules vouchers and deduction statements.	14th of the month ...	,, 370
6	His Majesty's Jamakarch Account (original)	19th of the month ...	,, 514
7	Do (Supplemental) ...	10th of the following month	,, 514
8	Second List of Payments and Cash Accounts with the connected schedules, chalans, vouchers, deduction statements and Plus and Minus Memoranda.	7th of the following month	,, 370
	HALF-YEARLY.		
9	Extract of check register of unpaid Trust interest payment orders.	Before 15th January and July.	Securities Manual.
	YEARLY.		
10	Statement of counterfeit coins cut and broken.	15th January ...	Article 554
11	List of unclaimed Revenue and Judicial deposits lapsed to Government.	15th July ...	,, 223
12	Clearance register of Revenue and Judicial deposits.	15th July ...	,, 220
13	Return of Pensioners paid	15th July ...	,, 389
14	Annual statement of Savings Banks transactions.	25th July ...	Savings Ban Rules.
15	Annual statement of undelivered Savings Bank Pass Books.	July ...	
16	List of Government pro-notes enfaced for payment at the Treasury.	January ...	Securities Manual.

APPENDIX XXX.

CHAPTER XX—ARTICLE 383.

Rules regarding the payment of pensions (both Civil and Military) by postal money orders.

1. A Register of Pensions payable by money order will be maintained in each treasury, in Form 126.

2. A pensioner who elects to have his pension paid by money order should present in person to the Treasury Officer a declaration to that effect, with his half of the Pension Payment Order. The Treasury Officer should then identify the pensioner as laid down in Article 379 and the pensioner should be instructed to communicate any change of address. After this is done he should place the declaration and both halves of the Pension Payment Order in the respective pages of the Register referred to in para 1 and the necessary columns therein filled. On a date not later than the 10th of each month, the treasury clerk deputed for this purpose should make out a money order form for each pension placed in the register mentioned above, LESS MONEY ORDER COMMISSION and make corresponding payment entries in the register and in the table at the back of the Pension Payment Orders. The Treasury Officers should sign the money order forms and initial the entries on the back of the Pension Payment Orders after comparing the three documents carefully. He should also see that remittances are made and that payees' receipts are received from the Postal Department in time.

3. The Treasury Officer should watch for the money order receipts for all remittances shown in the Special Register, and in order to minimise the risk of fraud, he should also compare the signature in these receipts every month with the pensioner's signature on the Pension Payment Order. The money order receipts should be pasted in the register in the column provided therefor. He should also satisfy himself once every six months in such a manner as he thinks desirable that the pensioner is alive.

4. The Deputy Commissioners will issue special instructions, making the village officials responsible for reporting promptly the death of any pensioner whose pension is paid by money order.

5. It will not be necessary to prepare a separate pension bill for payments of pension by money order. The payments should be shown in a separate schedule, in Form 127. A certificate in the handwriting of the Treasury Officer and signed by him will be added stating that he has satisfied himself that all payments noted in the schedule have actually been remitted by money order. The above schedule will serve as a voucher and bear the Treasury 'pay' order and the 'paid stamp' when the money has actually been remitted to the Post Office. This schedule should be forwarded with the corresponding List of Payments to support debit in the treasury accounts.

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6. The Treasury Officer should obtain every half-year from each pensioner whose pension is remitted by money order a certificate of non-employment as required in Article 523 (a), Mysore Service Regulations, and add the following certificate in the schedule for April and October:—

'Certified that I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity either under Government or under a Local Fund during the past six months. In the case of pensioners who were re-employed, the certificate may be suitably amended as required in Art. 523 (b), Mysore Service Regulations.

7. Whenever a money order is returned as unpaid for any reason, the amount thereof may be credited in the treasury accounts to 'W (b), Suspense Accounts, (24) Suspense Accounts, (ii) Undisbursed pensions by money orders.' A detailed statement in Form 121 on account of such credits should be sent monthly along with the cash accounts.

8. Whenever an application is made for the disbursement of the pension amount sent by money order, but returned as undisbursed, the amount may be paid on a voucher headed in red ink 'Payment of undisbursed pension amounts credited to Suspense,' after carefully verifying with the note made in Column 7 of the Register of Pensions payable by money orders, preferred to in para 2 above. Such payments will be governed by Articles 526 to 530, Mysore Service Regulations. A note of the amount having been repaid should be made in red ink with necessary particulars in Column 7 of the Register referred to above.

9. For all such repayments a separate register in Form 125 should be maintained labelled 'Register of repayment of undisbursed pension amounts credited to Suspense.' In the remarks column of the register a reference should be made to the page of the 'Register of pensions payable by money order' in which the repayment is noted with any other remarks such as 'Paid to legal heirs,' etc.

10. A copy of this register should be sent to the Comptroller monthly along with the cash accounts. Along with this schedule, a Plus and Minus Memorandum should be sent, showing for each taluk under his charge (1) Opening balance, (2) Receipts during the month, (3) Repayments during the month and (4) Closing balance. The Treasury Officer should be careful not to pay any amount, unless he is satisfied that it was actually received as unpaid money order and credited to the Suspense Head. The 'Pay Order,' with the entries in the two registers referred to above should all be signed by the Treasury Officer simultaneously.

NOTE.—The scheme of paying pensions by postal money orders has been sanctioned till the nd of June 1928. (*G. O. No. Fl. 7297-352—S. & A. 95-25-2, dated 30th June 1926.*)

APPENDIX XXXI.

CHAPTER XX—ARTICLE 385.

Rules for the record of the Finger Prints of Government Servants and Pensioners and for the utilisation thereof.

PART I.

THE MANAGER OF RECORDING FINGER PRINTS.

1. A permanent record will, in future, be maintained of the thumb and finger prints of the left hand of (i) every newly entertained non-gazetted officer who is required to maintain a service register, and (ii) every pensioner who, prior to retirement, was required to maintain such a register.

2. In the case of every individual newly entertained in Government service, the necessary impressions will be recorded in the service register on the first page of the service book in the case of registers of quarto size and in the column showing personal marks of identification in the case of registers of foolscap size. They should be taken in the presence and under the personal superintendence of the head of the office or other officer whose duty it is to attest the entries in the service register.

In the case of pensioners, the impressions will be recorded (a) on the first page of the pension application on the right hand margin or at the foot of the page, and (b) at the foot of the first page of the Treasury Officer's half of a blank form of the pension payment order; care should be taken to assign and distinguish a separate space for the thumb and each finger. The officer by whom the pension application is prepared will be responsible for the record of the finger prints, which will be forwarded with the application to the authority having power to grant the pension. Each application for pension should be accompanied by a copy of the first page of the pension application with a set of the finger impressions thereon. This copy will be forwarded to the Comptroller for record in his office with the order of Government sanctioning pension.

NOTE (i) This rule does not apply to the case of an applicant for gratuity. When it is impracticable to record the finger prints of an applicant for pension in consequence of leprosy or any other cause, the rule can obviously not be enforced.

(ii) Finger-tip impressions should not be taken on separate slips of paper and pasted to the pension application. Those on the first page of the pension application should be on the right hand margin or at the foot of the page.

(iii) On the first appearance of a pensioner on or after the 1st July of each year, the disbursing officer will take impressions of the thumb and all the fingers of the pensioner's left hand on the pension bill. The pensioner should then be identified from the particulars given in the disbursing officer's half of the pension payment order. Identification should also be made by an examination of the impressions given on the bill with those pasted on the pension payment order if the pensioner cannot be identified by other means with absolute certainty.

(iv) If in any case attendance before the head of the office be a matter of difficulty or occasion undue expense to the applicant for pension, he may, with the consent of the head of the office, give the impressions before a Magistrate who should satisfy himself as to the identity of the applicant and record a certificate stating that he has done so and that the impressions have been taken in his presence.

3. When an applicant for appointment, leave or pension is sent for medical examination, the medical officer before whom he appears will obtain the left thumb impression of the candidate on the medical certificate. This impression shall afterwards be verified by the head of the office concerned with the impression in the applicant's service book. In the case of applicants for appointment, no service book will be in existence, but if the candidate is successful, a service book for him shall at once be opened and the thumb impression taken thereon shall be compared with that on the medical certificate.

4. The apparatus required for taking impressions consists of the following articles:—

A sheet of tin or copper, 10½ inches by 7, or of such other size as experience may show to be most convenient, screwed down by its corner to a board one inch thick; an ordinary printer's roller and a tin of printer's ink. Both roller and slab must be thoroughly cleansed with kerosine oil on each occasion after use, dried with a rag and put out of the way of dust.

5. The manner in which impressions should be taken is explained below:—

(i) Squeeze a drop of ink on the plate and work it with the roller till it forms an even layer over the surface. The ink must be so thin as to allow the colour of the plate to show through it.

(ii) Then take the little finger of the left hand, roll the bulb slightly on the inked slab and roll it again on the paper in the space marked for that finger; do the same with each of the other fingers and thumb in succession so that the imprints of them may be taken in their allotted places on the paper.

NOTE.—A drop or two of kerosine oil added to the ink makes it more fluid. The inked finger should only be rolled once on the card from one side to the other and then removed cleanly without smudging the pattern. To afford clear scope for identification, the whole of the finger (or thumb) between the tip and first joint must be impressed.

6. To the finger prints, as thus recorded, should be appended a certificate in the following terms:—

"Certified that the above finger prints have been taken in my presence and under my personal superintendence from the left hand of the individual 'whose services are entered in this book' or 'whose pension forms the subject of the application' or 'whose name is entered in this Pension Payment Order'."

PART II.

The Utilisation of Recorded Finger Prints.

7. The principal uses of the record of finger prints directed in rules *supra* are the following:—

(i) It furnishes an absolutely reliable means of establishing the identity of a Government servant transferred to a distant place where he is not known, or sent for medical examination to an officer who is not acquainted with his appearance.

(ii) It places in the hands of officers entrusted with the payment of pensions or the mustering of pensioners an infallible means of detecting attempts at false personation, and resort should be had to this test in all cases where any doubt arises as to the identity of the individual claiming payment of pension.

(iii) It will ultimately render unnecessary the special arrangements now made for the examination of gosha pensioners; a life certificate coupled with a fresh set of impressions will furnish sufficient evidence of identity in such cases.

APPENDIX XXXII.

CHAPTER XXIII—ARTICLE 446.

Custody, Supply and Sale of Stamps.

INTRODUCTORY.

1. Detailed rules for the Control, Manufacture, Custody, Supply and Sale of Stamps, *viz.*, (1) General Stamps used to denote the duties payable under the Stamp Regulation II of 1900, (2) Court Fees Stamps used to denote the fees payable under the Court Fees Regulation, III of 1900, (3) Copy Stamps and (4) Postage Stamps are contained in G. O. No. Fl. 5060-9—St. 18-24-3, dated 12th March 1925 and in pages 159 to 176 of the Stamp Manual. Extracts from these rules relating to the custody, supply and sale of stamps are given in this Appendix.

Kinds of Stamps.

2. The stamps manufactured in the Stamp Manufactory, are of the following descriptions :—

(1) General stamps,
(2) Court Fee stamps,
(3) Receipt stamps,
(4) Copying stamps and
(5) Hundi stamps.

Custody and Supply of Stamps.

3. In connection with the custody and supply of the manufactured stamps referred to in the preceding para there shall be—

(1) A Central Depot at Bangalore.
(2) District and Taluk depots at the various headquarters of districts and taluks.

4. The Assistant Comptroller in charge of State Huzur Treasury, as Ex-officio Superintendent of Stamps shall be in charge of the Central Depot.

5. The Deputy Commissioners, Treasury Department, and the Amildars in charge of Taluk treasuries, shall be in charge of the District and Taluk depots, respectively. The district and taluk officials employed therein, as well as all persons licensed to sell stamps, shall be under the control of the Deputy Commissioners, who are responsible for the safe custody of all stamps received in the District and Taluk depots, and shall duly account for all such stamps and for the revenue realised therefrom.

Central Depot.

6. There shall be maintained in the Central Depot at all times a stock of stamps under each head sufficient for one year's consumption.

7. The Deputy Commissioners of Districts, Treasury Department, shall prepare and transmit to the Superintendent of Stamps, not later than the 31st December in each year, indents for the supply of the various descriptions of stamps needed for the following official year, commencing from the 1st July. The Superintendent shall thereupon prepare a general consolidated indent and forward a copy of the same to the Superintendent, Stamp Manufactory, for his information so as to reach him not later than the 1st June following.

8. It shall be the duty of the Superintendent to keep the District depots regularly supplied with stamps on * indents received, and to take charge of the stamps brought from the Stamp Manufactory.

9. Immediately after the receipt of stamps from the Stamp Manufactory, they shall be counted and made up into sealed packets of prescribed sizes containing the prescribed number of sheets, and they shall be placed in proper receptacles in the strong room, free from contact with any of the walls. The receptacles shall be secured by Chubbs' locks, the keys of which shall be in the sole custody of the Superintendent of Stamps.

10. The Supervisor of the Central Depot shall be *ex-officio* vendor of Transfer Stamps and Foreign Bill labels.

N.B.—Notarial stamps are supplied, on indent, to the Hon'ble the Resident's Treasury, Bangalore, for sale in the Civil and Military Station.

District or Local Depots.

11. Each District depot shall obtain from the Superintendent of Stamps and maintain at all times, a supply sufficient for the requirements of the whole district for at least six months, and shall supply stamps on indents to the Taluk depots. The officers in charge of the District depots shall see that the licensed vendors are regularly supplied with stamps on indents prepared in the prescribed form, and shall periodically examine the accounts, registers, etc., which are maintained by these vendors.

12. As soon as the number of stamps in the Local depot falls below the number issued from the depot in the preceding six months, the officer in charge of the depot shall prepare an indent in the prescribed form for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamps of which a supply is required the total of the balance in the Local depot and any Branch depots † subordinate to it, the

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* NOTE.—These indents should be forwarded once a quarter so as to reach the Stamp Superintendent's Office not later than the dates specified below:—

Mysore and Chitaldrug 1st January, 1st April, 1st July and 1st October.
Bangalore and Shimoga 1st February, 1st May, 1st August and 1st November.
Kadur, Tumkur, Kolar and Hassan 1st March, 1st June, 1st September and 1st December.

Small indents for stamps exhausted by an abnormal and unforeseen demand will however be complied with when occasions arise. (Stamp Superintendent's Circular No. 8, dated 1st July 1906.)

† NOTE.—For Branch depots, the figures of the latest periodical return received at the Local depot showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

quantity sold in the preceding six months and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. Separate forms shall be used for each kind of stamps.

13. In the case of adhesive stamps, the indent should be for full sheets and not for spare labels. In the case of stamped papers they should be for whole packets and bundles unless smaller quantities will suffice. The adhesive labels are 18 in a sheet, excepting receipt stamps which are 64 in a sheet. General stamp papers of low value from one anna to one rupee are in packets of 1,000 each. Those of higher values are in packs of 500.

14. As soon as possible after the arrival of a supply of stamps from the Central Depot, the officer in charge of the Local depot shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of having been tampered with. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself, or in his presence, immediately on its being opened and checked with the invoice for partial indent placed in it. At the headquarters of a district where the treasury is the Local depot, the boxes or packets should, invariably be placed, immediately on arrival in the strong room of the treasury and there opened, one at a time, in the presence of the Treasury Officer, who must be present all the time the boxes or packets are being opened, and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles, as required in para 17. The Treasury Officer shall compare the entries in these partial invoices with the entries in the final invoice which shall be forwarded to him as soon as the full supply is despatched from the Central Depot and return the latter to the Superintendent of Stamps not later than seven days after its receipt by him, after duly completing the acknowledgment form printed thereunder.

15. The detailed counting of stamps received in a Local depot, should be made by the officer in charge with his own hands. The officer in charge is responsible for observing these instructions, and for satisfying himself as to the number of stamps received before signing the receipt.

16. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are, through any accident, rendered unfit for issue at any time after receipt should be similarly returned as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement and in the Plus and Minus memoranda.

17. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show

the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities, *shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

18. The Treasurer shall be the *ex-officio* vendor of all descriptions of stamps in each Local depot. Sales to the public or to licensed vendors shall not be made direct from the stores under double lock. Such sales will be made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

19. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register and on a fixed date near the beginning of each month, he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the *ex-officio* vendor's hands. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure shall be followed if any stamps should be required at any intermediate date. The Government may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable, with reference to the amount of the Treasurer's security or for any other reason.

20. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in English or Kannada entering therein both in quantities and values the receipts from double lock, the daily sales and balance in his hands of each denomination at the end of each day. He shall pay daily into the treasury the cash received by him for stamps sold, the amount realised

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*NOTE.—In all cases where stamp registers have to be checked, the actual checked of quantities against values is a very important one, the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared table, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checked 10 pe cent of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under hi supervision.

on account of each description of stamps—namely, General, Court Fees, Receipt and Copy stamps being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depot.

21. The sales to the public of General and Court Fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than Rs. 50. On such sales no discount is allowed.

22. General and Court Fee stamps shall be sold to the licensed vendors for sale to the public provided that the value of stamps sold to any such vendor at one time shall not be less than Rs. 25, which in special cases, may be reduced to Rs. 10 under the orders of the Deputy Commissioner who should record his reasons for such reduction.* To the licensed vendors, a discount is allowed at the following rates :—

General stamps ...	3 per cent. At District and Taluk head-quarters up to Rs. 50 denomination. 2 per cent above Rs. 50 denomination. 5 per cent. At other places.
Court Fee stamps...	2 per cent. Except at the Kolar Gold Fields where licensed vendor will be allowed 5 per cent.

23. Treasury Officers shall see that stamp papers issued from the District treasuries to Taluk treasuries or to vendors for sale to the public are stamped at the top on the back with a stamp containing the name of the District treasury and the date of issue. In the issue of stamps from the District as well as Taluk treasuries, care should be taken to ensure the issue of the stamps in the order of the date of receipt so that the earliest received might be first disposed of.

Taluk or Branch Depots.

24. Every Taluk treasury shall be a Branch depot for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depot is insignificant, and equal facilities exist for the supply of stamps from a depot in the same station as the Branch depot, Government may direct the closing of the branch depot. The officer in charge of the Taluk depot will see that the licensed vendors are regularly supplied with stamps on indents and should periodically examine the accounts, registers, etc., which are maintained by these vendors.

25. The Taluk Treasurer, *i.e.*, the Sheristadar shall be the *ex-officio* vendor of stamps at a Branch depot.

26. The officer in charge of the Branch depot shall obtain his supplies from the Local depot to which the Branch depot is subordinate in the same manner as the *ex-officio* vendor at the Local depot obtains his supplies. As a rule and invariably when the value is large, stamps should be sent to Branch depots with specie remittances. When this is not possible and when the value is not large, insurance for the minimum amount allowable is sufficient. The examination of the balance in hand

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* The value of copying sheets sold to a vendor at any one time shall not be less than Rs. 10.

and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the Branch depot.

The receipt and examination of stamps on arrival from a Local, Central or other depot should be conducted in the manner laid down in para 14.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the Branch depot in the same manner as the *ex-officio* vendor at the Local depot obtains his supplies from the officer in charge.

27. The supply to be kept in a Branch depot should be equal to the probable demand for three months. The stock should be kept up to this amount by indenting and obtaining supplies from the Local depot from time to time as may be necessary.

28. A supply sufficient for a fortnight shall be kept under single lock by the *ex-officio* vendor, and the remainder of the stamps in the Branch depot shall be kept under double lock of the officer in charge of the Branch depot and the *ex-officio* vendor, and given out to single lock as required.

29. Sales from ranch Bdepots will be made subject to the same rules as those from Local depots.

Returns.

30. On the last day of each month, the officer in charge of each Local depot will count or have counted in his presence, stamps of all descriptions in his depot, both those under double lock and those under single lock, and will require the officers in charge of the Branch depots subordinate to him similarly to count the stamps in the Branch depots. He will attach to the statements which should be rendered to the Commissioner of Stamps, *vide* para 31 *infra*, a certificate in the following form:—

	Rs.
*1 General stamp ...	
2 Court Fees stamp ...	
3 Receipt stamp ...	
4 Copy stamp ...	
5 Hundi Stamp ...	

"I do hereby certify that I have personally examined and counted or had counted in my presence, all the stamps in store in this Local depot on the ...19... , and found, by actual calculation of numbers and values not less than 10 per cent of the entries having been checked by me personally, that the value of each description is as stated in the margin.* Also that I have received similar certificates from the officers in charge of the subordinate branch depots that they have similarly counted the stamps in their Branch depots on the last day of the month..................of 19 ...., of which the accounts are incorporated in the District Treasury accounts, and that they have made a similar calculation of numbers and values and that these certificates show the value of each description of stamps in all the branch depots to be as stated in the margin.*

The total values of stamps in this depot and the branch depots, as found by the above certified examination, are therefore—

	Rs.			Rs.
1. General Stamp	...	...	...	...
2. Court Fees Stamp	...	...	...	...
3. Receipt Stamp	...	...	...	...
4. Copy Stamp	...	...	...	...
5. Hundi Stamp	...	...	...	...

31. Monthly statements showing the receipts and issues of each Local depot, including the transactions of the subordinate Branch depots shall be prepared by the officer in charge of the Local depot, and forwarded in the first week of the succeeding month to the Commissioner of Stamps, separate statements being prepared for General Stamps, Court-fee stamps, Copy Stamps, Receipt Stamps and Hundi Stamps.

32. These statements shall show for each denomination of stamps the value of the balance in hand at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold and issued during the month and of the balance in hand at the end of the month.

33. Treasury Officers in charge of Local depots shall forward to the Comptroller a monthly return of the receipts and sales of stamps in Form 128.

Postage Stamps.

34. The Honourable the Resident's Treasury (Pay and Accounts Office) at Bangalore shall be taken to be the Central depot for the supply of postage stamps to the treasuries in Mysore.

35. Service postage stamps shall be sold for cash from Local depots to Government officials and to persons specially authorised to purchase and use service stamps on a written application. On such sale no discount is allowed.

36. Ordinary postage stamps shall be sold for cash from Local depots, to officers in charge of Post Offices, receiving offices, to persons licensed to sell general stamps under the rules framed under the Stamp Regulation, 1900, and to the public provided that the value sold to any person at one time shall not be less than Rs. 5, and shall not include any fraction of a rupee, and that embossed envelopes and post cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected Local depots only to Commanding Officers in complete packets, no discount being allowed.

37. Telegraph Masters are required to obtain supplies of postage stamps from the Local depots subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule. No discount is allowed to Telegraph Masters for the sale of stamps.

38. The periodical returns and certificates will be forwarded to the Pay and Accounts Officer, Bangalore.

Sale of Stamps.

39. Every *ex-officio* vendor selling stamps to any person not a licensed vendor and every licensed vendor shall write on the back of every stamp paper which he sells, a serial number, the date of sale, the name and residence of the purchaser and if the stamp is purchased for the use of any person other than the person who tenders the money for it, the name and residence of that other person also; and the value of the stamp in full in words, and his own ordinary signature; at the same time he shall make corresponding entries in a register to be kept by him in the prescribed form. Any such vendor who shall knowingly make a

false endorsement on the stamp sold or a false entry in his register renders himself liable to prosecution under the Indian Penal Code.

40. Every licensed vendor shall, without delay, deliver any stamp which he has in his possession for sale, on demand by any person tendering the value in any currency which would be accepted on behalf of Government by the Deputy Commissioner of the district.

41. Every licensed vendor shall keep a daily account of sales showing the date of sale, a serial number put to each stamp paper, the name of the party to whom sold, the value realised and the amount paid into the treasury.

42. Every vendor shall, at any time, on the demand of the Stamp Commissioner or the Deputy Commissioner of the District or other officer duly authorised by Government, deliver up all stamps remaining in his possession and shall receive back the value thereof, less any discount which may have been allowed.

43. The account books of vendors will be sent for and examined once a quarter by the local Treasury Officer, in order to ensure their being properly kept up; and when these accounts are completely written up, they should be taken from the stamp vendors, a receipt being passed to them for the same, and carefully preserved in the treasury records.

44. When application for an impressed sheet of a particular value is made to a Treasury Officer or to a stamp vendor, the Treasury Officer or stamp vendor shall, if possible, issue a single sheet of that particular value. If a single sheet is not available he shall issue the fewest possible sheets that will aggregate the required value. In the latter case, he shall certify on each sheet that a single sheet of the required value is not available and that he has furnished the fewest possible sheets to make up the required value.

45. When, however, the value of the stamp paper applied for is higher than the highest value of the stamp which a vendor is authorised to sell, such vendor shall not attempt to supply such stamp by the sale of a number of the stamped sheets he is authorised to sell and the use of the certificate referred to in para 44.

APPENDIX XXXIII.

CHAPTER XXXV—ARTICLE 599.

Additional Rules for Remittances of Treasure by Railway.

PREVIOUS NOTICE TO RAILWAY COMPANIES.

1. When large remittances of not less than 20 lakhs are made at one time, notice should be given some time beforehand to the railway authorities at the station of despatch in order that wagons of convenient sizes may be brought together.

Loading.

2. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the inside, and all doors that can be opened from the outside should be secured by good padlocks.

(1) Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

(2) It is the duty of the remitting Treasury Officer to supply the padlocks, and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail. The Treasury Officer should take the receipt of the escort officer for the padlocks. If the escort is returning, the receiving officer should return the padlocks through the officer in charge of the escort; otherwise a receipt should be given to the escort officer and the locks returned as soon as possible, by parcel post or by rail or through the Shroff.

3. The Treasury Officer will superintend, personally or by substitute, the loading of the vans, jointly with the escort officer who is to travel in charge, and will hand him a paper of instructions (Form 129) and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Escort.

4. The escort accompanying the treasure to the station, and protecting the loading should be of the strength which may be fixed by the Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining breakvan, if the remittance is carried by goods train or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by Government. There should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from

the train for any reason, the Station Master or the Guard in charge of the train will warn the Military Guard in charge of the treasure, in order that the necessary arrangements may be made to guard the treasure.

5. As the rules for the guidance of the guard require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

6. Arrangements for the relief of the guard will be made by the Military Department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of freight.

7. The railway fares and freight will be paid in cash, for which purpose the Military or other officer may obtain from the treasury the required amount [see Article 165(*c*)]. A requisition should be made on the railway authorities in the following form :--

"To the Station Master,............ ....

Conveyance by railway to........................ is required for treasure to the value of.........................lakhs of rupees loaded for..................and contained in......... ....wagons."

The Station Master will give the Guard a paper notifying that he is in charge of treasure loaded in so many wagons.

The requisition mentioned above must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided—*vide* para 1.

Treasure should always be booked through to the final station. and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations,

The Government of India have approved of the adoption on the railways mentioned in the margin, of the undermentioned rates and conditions for the carriage of treasure including specie, bullion, etc., the property of the State :--

Madras and Southern Mahratta Railway including Mysore Section.

(i) Up to 27 maunds, 2 pies per maund per mile.

Above 27 and up to 81 maunds, $1\frac{2}{3}$ pies per maund per mile.
Above 81 and up to 270 maunds, $1\frac{1}{3}$ pies per maund per mile.
Over 270 maunds, 1 pie per maund per mile.

Escort :—

(*a*) One man to travel free, both on the outward and return journey, as a third class passenger, when the consignments of treasure are over 54 and under 135 maunds.

(*b*) Two men when the consignments are over 135 and under 270 maunds.

(*c*) Four men when the consignments are of 270 maunds and over.

(*d*) When a consignment amounts to 20 lakhs of rupees or more (625 maunds or more), a guard of four men to be allowed, with a return passage free of extra charge.

(ii) The minimum charge for treasure shall be as for one maund, fractions of a maund above one maund being charged as follows:—

Under 10 seers, as 10 seers.
Exceeding 10 seers, but not exceeding 20 seers, as 20 seers.
Exceeding 20 seers, but not exceeding 30 seers, as 30 seers.
Exceeding 30 seers, but not exceeding 40 seers, as 40 seers.

(iii) Copper, bronze and nickel coin by passenger train in quantities over five maunds is carried at the rate of one pie per maund per mile, subject to a minimum charge as for ten maunds; in quantities of five maunds and under at $1\frac{2}{3}$ pies per maund per mile.

Small Coin Remittances.

8. For remittances of nickel, copper and bronze coin the procedure will be that laid down in paras 1 to 7.

Note Remittance.

9. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

Form 63—(old Appendix II).

ARTICLE 314.

Model Form of Security Bond to be taken from Treasurers and Shroffs.

Form A.

(*When the Security furnished is in cash.*)

KNOW ALL MEN BY THESE PRESENTS that I,
of
on behalf of
am bound to the Dewan of Mysore in the sum of Rupees
to be paid to the said Dewan of Mysore or his successors or assigns. As security for which payment I have delivered to and deposited with
the sum of Rupees
in cash;

WHEREAS $\frac{\text{I}}{\text{He}}$ the said
$\frac{\text{have}}{\text{has}}$ been appointed to the office of
and $\frac{\text{have}}{\text{has}}$ been called upon to furnish security for the due discharge of the duties and trusts of the said office or of any other office to which $\frac{\text{I}}{\text{He}}$ may be hereafter appointed; and for the due account of all moneys, papers and other property which shall come into $\frac{\text{my}}{\text{his}}$ possession or control by reason of any such office;

NOW THE condition of this obligation is such that if $\frac{\text{I}}{\text{He}}$ the said shall always duly discharge the duties and trusts of the said office or offices, and deliver up all moneys, papers or other property within such time and to such person as shall be demanded in writing by the person at the head of the office to which $\frac{\text{I belong,}}{\text{He belongs,}}$ and pay to the Dewan of Mysore, his successors and assigns, the amount of any loss or defalcation in $\frac{\text{my accounts}}{\text{the accounts of the said ....}}$ and in all other ways indemnify the said Dewan of Mysore, his successors and assigns from all loss and damage which may be occasioned by $\frac{\text{my neglect or default}}{\text{the neglect or default of the said...... ...}}$ the discharge of the duties and trusts aforesaid, then this obligation shall be void. Otherwise the same shall remain in full force, with power to the said Dewan of Mysore, his successors and assigns or his or their duly authorised officers or servants from time to time *to apply the same or of sufficient portion thereof* in and towards the indemnity as aforesaid of the said Dewan of Mysore, his successors and assigns as the case may require:

AND I further agree that on $\frac{\text{my}}{\text{his}}$ vacating the said office of
the above mentioned *sum of Rupees*

so deposited as aforesaid shall not be at once returned to me, but shall be and remain with the said
for the term of six months as security against any loss that may have been incurred by the said Dewan of Mysore owing to $\frac{\text{my neglect or default}}{\text{the neglect or default of the said......}}$ and which may not have been discovered until after $\frac{\text{my}}{\text{his}}$ vacating $\frac{\text{my}}{\text{his}}$ appointment:

Provided always that *the return at any time of the said sum of Rupees*
so deposited as aforesaid shall not be deemed to affect the right of the said Dewan of Mysore to take proceedings upon the said bond against me in case any breach of the conditions of the said bond shall be discovered after *the return of the said sum of Rupees*
so deposited as aforesaid

Signed and delivered by the said
in the presence of

Form B.

(*When the security furnished is the Mysore Government Savings Bank pass-book.*)

Know all men by these presents that I,
of
on behalf of
am bound to the Dewan of Mysore in the sum of Rupees
to be paid to the said Dewan of Mysore or his successors or assigns. As security for which payment I have delivered to and deposited with *my pass-book with the Mysore Government Savings Bank at*
wherein I have now standing to my credit the sum of Rupees

Whereas $\frac{\text{I,}}{\text{he,}}$ the said
$\frac{\text{have}}{\text{has}}$ been appointed to the office of
and $\frac{\text{have}}{\text{has}}$ been called upon to furnish security for the due discharge of the duties and trusts of the said office or of any other office to which $\frac{\text{I}}{\text{he}}$ may be hereafter appointed; and for the due account of all moneys papers and other property which shall come into $\frac{\text{my}}{\text{his}}$ possession or control by reason of any such office:

Now the condition of this obligation is such that if $\frac{\text{I}}{\text{he}}$ the said
—shall always duly discharge the duties and trusts of the said office or offices, and deliver up all moneys, papers or other property within such time and to such person as shall be demanded in writing by the person at the head of the office to which $\frac{\text{I belong}}{\text{he belongs}}$ and pay to the Dewan of Mysore, his successors and asigns the amount of any loss or defalcation in $\frac{\text{my accounts}}{\text{the accounts of the said...........}}$ ....and in all other ways indemnify the said Dewan of Mysore, his successors and

assigns from all loss and damage which may be occasioned by $\frac{\text{my neglect or default}}{\text{the neglect or default of the said}\ldots\ldots\ldots\ldots}$ in the discharge of the duties and trusts aforesaid, then this obligation shall be void. Otherwise the same shall remain in full force, with power to the said Dewan of Mysore, his successors and assigns or his or their duly authorised officers or servants from time to time *to obtain and receive payment of the said sum of Rupees*
or a sufficient portion thereof with the interest thereon and to apply the same in and towards the indemnity as aforesaid of the said Dewan of Mysore, his successors and assigns as the case may require;

AND I further agree that on $\frac{\text{my}}{\text{his}}$ vacating the said office of
the above mentioned *sum of Rupees*
and the pass-book, vouchers and other documents relating thereto shall not be at once returned to me, but shall be and remain with the said—for the term of six months as security against any loss that may have been incurred by the said Dewan of Mysore owing to $\frac{\text{my neglect or default}}{\text{the neglect or default of the said}\ldots\ldots\ldots\ldots}$ and which may not have been discovered until after $\frac{\text{my}}{\text{his}}$ vacating $\frac{\text{my}}{\text{his}}$ appointment:

PROVIDED ALWAYS that *the return at any time of the said sum of Rupees*
or of the pass-book, vouchers or other documents relating thereto shall not be deemed to affect the right of the said Dewan of Mysore to take proceedings upon the said bond against me in case any breach of the conditions of the said bond shall be discovered after *the return of the said sum of Rupees*
or of the pass-book, vouchers or other documents relating thereto.

Signed and delivered by the said
in the presence of

Form C.

(*When the Security furnished is in Government Securities*).

KNOW ALL MEN BY THESE PRESENTS that I,
of
on behalf of
am bound to the Dewan of Mysore in the sum of Rupees
to be paid to the said Dewan of Mysore or his successors or assigns. As security for which payment I have delivered to and deposited with
and endorsed over to
Government securities to the extent of Rupees
as particularised in the Schedule hereto;

WHEREAS $\frac{\text{I}}{\text{he}}$ the said
$\frac{\text{have}}{\text{has}}$ been appointed to the office of
and $\frac{\text{have}}{\text{has}}$ been called upon to furnish security for the due discharge of the duties and trusts of the said office or of any other office to which $\frac{\text{I}}{\text{he}}$

may be hereafter appointed, and for the due account of all moneys, papers and other property which shall come into $\frac{\text{my}}{\text{his}}$ possession or control by reason of any such office;

Now THE condition of this obligation is such that if $\frac{\text{I}}{\text{he}}$ the said— shall always duly discharge the duties and trusts of the said office or offices, and deliver up all moneys, papers or other property within such time and to such person as shall be demanded in writing by the person at the head of the office to which $\frac{\text{I belong}}{\text{he belongs}}$, and pay to the Dewan of Mysore, his successors and assigns, the amount of any loss or defalcation in $\frac{\text{my accounts}}{\text{the accounts of the said ....}}$ and in all other ways indemnify the said Dewan of Mysore, his successors and assigns from all loss and damage which may be occasioned by $\frac{\text{my neglect or default}}{\text{the neglect or default of the said ....}}$ the discharge of the duties and trusts aforesaid, then this obligation shall be void. Otherwise the same shall remain in full force, with power to the said Dewan of Mysore, his successors and assigns or his or their authorised officers or servants from time to time *to sell and dispose of the said Government securities or other Government securities of the same or greater value that may be permitted by the Government of Mysore to be substituted by me or a sufficient portion thereof with the interest thereon and to apply the proceeds* in and towards the indemnity as aforesaid of the said Dewan of Mysore, his successors and assigns as the case may require;

AND I further agree that on $\frac{\text{my}}{\text{his}}$ vacating the said office of
the above mentioned *Government promissory notes for Rupees*
or any notes that may be substituted therefor as aforesaid shall not be at once returned to me, but shall remain with the said
for the term of six months as security against any loss that may have been incurred by the said Dewan of Mysore owing to $\frac{\text{my neglect or default}}{\text{the neglect or default of the said ....}}$ and which may not have been discovered until after $\frac{\text{my}}{\text{his}}$ vacating $\frac{\text{my}}{\text{his}}$ appointment:

PROVIDED ALWAYS that *the return at any time of the said Government promissory notes* shall not be deemed to affect the right of the said Dewan of Mysore to take proceedings upon the said bond against me in case any breach of the conditions of the said bond shall be discovered after *the return of the said Government promissory notes.*

THE SCHEDULE ABOVE REFERRED TO.

Signed and delivered by the said
in the presence of

Form 64 (old 1).

ARTICLE 331.

CONTENTS SLIP OF COIN BAGS.

Name of $\frac{\text{District Treasury}}{\text{Taluk Treasury}}$ ....

Description of coin ....

Number of pieces..

Value in rupees..

Counted by ....

Examined by ....

Date ... .

Signature.

NOTE.—The signature at foot should be that of the Treasurer of the District Treasury or the Amildar or Sheristedar of the Taluk Treasury.

Form 65 (old 2).

ARTICLE 331.

TREASURERS' DAILY BALANCE SHEET.

Date.................19 .

Balance brought forward from 19			
Received this day as per Treasurer's Cash Book			
Total ...			
Expended this day as per Treasurer's Cash Book			
Balance ...			

PARTICULARS OF BALANCE.

Specification		Under joint keys of Treasury Officer and Treasurer				Closing balance in the hands of the Treasurer	Total
		Opening balance	Taken out	Placed under joint locks	Closing balance		
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Government currency Notes, Home Circle	at Rs. 10,000 ...						
	,, 1,000 ..						
	,, 500 ...						
	,, 100 ...						
	,, 50 ...						
	,, 20 ...						
	,, 10 ...						
	,, 5 ...						
	,, 2½ ...						
	,, 1 ...						
	Total ...						
Government Currency Notes of other Circles	Rs. 1,000 ...						
	Rs. 500 ...						
	Total ...						
GOLD.							
Sovereigns ...	...						
Half-sovereigns ...	...						
	Total ...						
SILVER.							
Rupees	...						
Half-rupees ...	...						
Quarter-rupees ...	...						
Two-anna pieces ...	...						
	Total ...						

PARTICULARS OF BALANCE—*concld.*

Specification	Under joint keys of Treasury Officer and Treasurer				Closing balance in the hands of the Treasurer	Total
	Opening balance	Taken out	Placed under joint locks	Closing balance		
NICKEL.						
Four anna pieces						
Two anna "						
One anna "						
Total ...						
BRONZE AND COPPER.						
Double pice						
Single "						
Pies						
Total ...						
UNCURRENT.*						
Gold						
Silver						
Nickel						
Copper and bronze						
Total ...						
Coins under shroffage ...						
Grand Total ...						
Grand Total (in words) ...						

Agreed with the Accountant's daily balance sheet. Balance in the hands of the Treasurer inspected.

Treasurer ____________________

*Date*____________________

Officer in charge of Treasury.

1. No uncurrent coins to be left in charge of Treasurer.
2. No more small silver, nickel, bronze and copper to be so left than is required for current use.
3. The whole balance in sole charge of Treasurer is never to exceed his immediate current requirements.
4. This balance sheet is to be signed on the evening of the day itself to which it refers.
5. Details of first halves of currency notes received, if any, should be noted separately.

---

* The detail of kind, tale and value must be given—(1) every day for the amounts received that day (2) on the last working day of each month

FORM 66 (old 3.)

ARTICLE 331.

Register showing the cash double lock transactions of the Treasury dated 19 .

Nature of transactions	Government currency notes												Gold			Silver				
	Home circle																			
	Rs. 10,000, value in rupees	Rs. 1,000, value in rupees	Rs. 500, value in rupees	Rs. 100, value in rupees	Rs. 50, value in rupees	Rs. 20, value in rupees	Rs. 10, value in rupees	Rs. 5, value in rupees	Rs. 2½, value in rupees	Re. 1, value in rupees	Foreign circle currency notes	Total value in rupees	Sovereigns, value in rupees	Half sovereigns, value in rupees	Total value in rupees	Rupees	Half rupees, value in rupees	Quarter rupees, value in rupees	Two anna pieces, value in rupees	Total value in rupees
Balances brought forward																				
Receipts																				
Total including balance ..																				
Issues to the Treasury ...																				
Total issues ...																				
Balance carried over ...																				

Form 66—*concld.*

ARTICLE 331.

Register showing the cash double lock transactions of the Treasury dated 19 .

Nature of transactions	Nickel				Bronze and copper				Uncurrent coin									Grand total value in rupees	Initials of Treasurer	Initials of Treasury Officer
									Gold		Silver		Nickel		Bronze and copper					
	Four anna pieces, value in rupees	Two anna pieces, value in rupees	One anna pieces, value in rupees	Total, value in rupees	Double pice, value in rupees	Single pice, value in rupees	Pie pieces, value in rupees	Total value in rupees	Tale	Value in rupees	Tale	Value in rupees	Tale	Value in rupees	Tale	Value in rupees	Total value in rupees			
Balance brought forward																				
Receipts																				
Total including balance...																				
Issues to the Treasury ...																				
Total issues ...																				
Balance carried over ...																				

Form 67 (Old 23).

ARTICLE 335.

CASH BALANCE REPORT.

Cash Balance Reports of the District and Taluk Treasuries of the.. ....District on the..................19 .

Names of Treasuries	Universal and Madras Notes	Foreign Notes	Sovereigns	Half Sovereigns		Whole Rupees	Half Rupees		Small Silver		Nickel		Copper			Uncurrent										Remittance in transit or under Examination			Total		
																Gold			Silver		Nickel		Copper								
DISTRICT TREASURY.	Rs.	Rs.	Rs.	Rs.	a.	Rs.	Rs.	a.	Rs.	a.	Rs.	a.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	Rs.	a.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Taluk Treasuries ...																															
Total Taluk Treasuries.																															
Remittances in transit within the District.																															
Remittances under Examination.																															
Grand Total ...																															
Grand Total in words.																															

I HEREBY certify that I personally ascertained that the balance shown above against the District Treasury was actually in the said Treasury, and agreed in detail of Notes and Coin that Rs.———were kept under double lock and seal of the Treasury Officer and the Treasurer and that the keys of the lock have been kept in the custody of the respective Officers.

I also certify that the Amildars, and in their absence, the Taluk Sheristadars, have severally reported that they have personally examined the balances stated to be in hand in their respective Treasuries as shown above and found the same to agree with the accounts rendered by them.

STATION,

Dated 19 .

Treasury Officer.

Deputy Commissioner.

Form 67—(*concld*).

Remittances debited during the month as per Treasury Account of the month.

Date of despatch	To what District Treasury	Amount		
		Rs.	a.	p.
	Total ...			

Queries	Answers
1. If the balance was not verified and the report not signed by the Deputy Commissioner, why? (*vide* Article 332 (*a*)).	
2. If the balance was verified and the report signed by the Treasury Officer, why? (*vide* Rule 3 to Article 332 (*b*)).	
3. If the report was not despatched on or before the 5th, why?	

Remittances credited during the month as per Treasury Account of the month.

Date of		From what District Treasury	Date of		Amount		
Despatch	Receipt		First acknowledgment	Final acknowledgment			
					Rs.	a.	p.
		Total ...					

(*a*) Amount placed at the disposal of the Comptroller Rs...........*

(*b*) Amount required by this treasury Rs..............†

(*) The amount once placed at the disposal of the Comptroller should not be utilized for other purposes without his previous special sanction. An amount so placed but not taken over by the Comptroller should again be placed at his disposal.

(†) Usual requisition for the amount shown here as required should be invariably sent to the Comptroller before the 20th of the preceding month.

Form 68—(*New*).

ARTICLE 335.

TALUK CASH BALANCE REPORT.

Cash Balance Report of the Taluk Treasury at.................................on the.................19

CURRENT

Government Currency Notes					VALUE
Home Notes		Foreign Notes			
No.	Value	No.	Value		Rs. a. p.
				at Rs. 10,000	
				,, 1,000	
				,, 500	
				,, 100	
				,, 50	
				,, 20	
				,, 10	
				,, 5	
				,, 2½	
				,, 1	
Total ...				Total Notes	

		VALUE
Gold-Sovereigns	**at Rs**	
Half-sovereigns		
Silver-Rupees		
Half rupees		
Quarter rupees		
Two anna pieces		
Nickel ... Four anna pieces		
Nickel ... Two anna pieces		
Nickel ... One anna pieces		
Copper or Bronze—Double pice		
Single pice		
Pie pieces		
Total Current, carried forward ...		

—	VALUE Rs. a. p.
Total current, brought forward ...	
UNCURRENT	
Tale	
Gold below least current weight (not illegally dealt with).	
Sovereigns	
Half Sovereigns	
Total ...	
Tale	
Rupees, ½ Rs., ¼ Rs., ⅛ Rs.	
Silver—	
(*a*)	
(*b*)	
(*c*)	
(*d*)	
(*e*)	
Total ...	
Nickel—4 annas. 2 annas. 1 anna,	
Copper or Bronze—½ anna., ¼ anna. 1/12 anna.	
Total uncurrent ...	
Total balance as per Treasury Account ...	
(In words)—	

(*a*) Shroff-marked.
(*b*) Light weight.
(*c*) Defective and other uncurrent coin.
(*d*) 1835 Coin (rupees and half rupees only).
(*e*) 1840 Coin (rupees and half rupees only).

I hereby certify that the balance in the Taluk Treasury at.................amounted to Rs............and that I have personally examined and ascertained by counting that the said balance was actually in the Taluk Treasury and agreed in detail of notes and coins.

***Station*.....................................**
***Dated*........................ ......19**

Amildar (or in his absence the
Sheristadar.)

Form 68—(*concld*).

Abstract Account for the month of..................19

	Rs. a. p.	Rs. a. p.
Cash Balance at the end of last month ...	...	...
Receipts—		
Remittances received from Treasuries—		
Within the same District	...	...
Beyond the District	...	...
Other receipts from the 1st to the last day of the month	...	...
Total ...	...	...
Payments—		
Remittances despatched to Treasuries=		
Within the same District	...	...
Beyond the District	...	...
Other payments from the 1st to the last day of the month	...	...
Total ...	...	...
Closing balance ...	...	...

	Rs.		Rs.
Receipts in Currency Notes. Receipts in Sovereigns and Half Sovereigns ...		Currency Notes issued .. Sovereigns and Half Sovereigns issued ...	

Particulars of remittance which is under transit.

Treasury to which remitted	Date of memo	Amount	Particulars of coins or notes	Remarks
		Rs. a. p.		

Form 69—(Old 22.)

ARTICLE 339.

Statement of Cash Balance in the Treasuries of the....................District for the week ended..............19 .

Names of Treasuries	Date of latest report	Currency Notes			Whole Rs.	Half Rs.	Small silver	Nickel and copper	Total	Surplus available for transfer	Amount required to supplement treasury balance	Remarks
		Rs. 5 and above	Rs. 2½	Re. 1								
1	2	3	4	5	6	7	8	9	10	11	12	13
District Treasury ..												
Taluk Treasury ..												
Do ...												
Do ...												
Total ...												

N.B.—(1) This report should be despatched punctually on the evening of every Saturday.
(2) Action taken for transfer of surplus funds should be noted in the remarks column.

District Treasury,
Dated....................19 .

Treasury Officer,
District.

Form 70—(Old 4.)

ARTICLE 342.

Cash Book of the Treasurer of the..................................Treasury for the month of.........................19 .

Receipts				Expenditure			
Date	No. of chellan	Particulars	Rs. a. p.	Date	Voucher No.	Name of payee	Rs. a. p.

Form 71—(Old 47.)

ARTICLE 346.

Sheristedar's Number Book for..19 .

Taluk.......................................

Monthly serial No. of		From whom received or to whom paid	Receipts		Payments		Remarks
Chellan	Voucher		*In cash	*By adjustment or transfer	*In cash	*By adjustment or transfer	

NOTE.—The Sheristedar should tick off each item as he traces its credit or debit in the Subsidiary register and initial this register at the close of each day.

* Money columns.

Form 72—(Old 4A.)

ARTICLE 347.

Register of Cheque Suspense.

Date of receipt	Serial number	Name and address of person tendering the cheque	Particulars of cheques			Daily total carried to Cash Book	Number and date of the ad-interim receipt granted	Initials of the Treasury Officer	Details of adjustment				Particulars of adjustment					Daily total carried to Cash Book	Initials of the Treasury Officer	Remarks
			Name of the Bank upon which the cheque is drawn	Number	Amount				Number of entry in the register of remittances by cheques	Number and date of final receipt granted to the party	Reference to details of adjustment		Serial number	Item number of original receipts	Amount debited to suspense by credit to revenue heads	Amount debited to suspense by credit to remittance	Total debits to suspense			
											Number	Date								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
					Rs. a. p.	Rs. a. p.									Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		

Form 73—(Old 5.)

ARTICLE 348.

Register of Gazetted Officers drawing their salary from........................Treasury for the year 19............19

Name	Designation	Rate of Pay and Allowance	Deductions		Net payable	Reference to Comptroller's letter or last pay certificate	Payments												Remarks, regarding retrenchments, issue of last pay certificate, etc.
			Nature	Amount			July 19	August	September	October	November	December	January 19	February	March	April	May	June	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20

Form 73.

Instructions (to be printed on the wrapper.)

A register should be kept in each treasury in this form in which one horizontal line will be set apart for each Gazetted or other Officer drawing his own salary bill from that treasury. As each pay slip is received from the Comptroller or the Last Pay Certificate is produced by the Officer, the gross amount of salary, the deductions to be effected and the net amount of salary, specified therein should be entered in the register against the name of the officer concerned. As each salary bill is presented for payment, reference to this register should be made to see that the sanctioned rate is not exceeded. The register provides twelve monthly columns in which the dates on which the twelve months' salaries are disbursed should be noted. The issue of a Last Pay Certificate to an Officer should be noted in this register so that the Treasury Officer may stop paying the salary of an officer to whom he has issued a Last Pay Certificate.

Form 74 (Old 6).

ARTICLE 355.

Register of payments made to Officers of the............Department on Cheques against Letters of Credit from..............................to..........................19

Date of payment	†Officer....................				†Officer....................				†Officer....................				†Officer....................				Daily total of payments carried to Cash Book
	Cheque Book No.				Cheque Book No.				Cheque Book No.				Cheque Book No.				
	No. of cheque	Amount	Balance*	Initials of T. O.	No. of cheque	Amount	Balance*	Initials of T. O.	No. of cheque	Amount	Balance*	Initials of T. O.	No. of cheque	Amount	Balance*	Initials of T. O.	

---

† A separate column should be used for each officer having a letter of credit or other account on the treasury.

* The amount of each letter of credit should be posted in the column "Balance." This entry and each payment entry must be attested by the Treasury Officer who should see that the balance is correct in each case.

Form 75 (Old 8).

ARTICLE 357.

Register of Miscellaneous receipts in..............................Treasury for...............19 .

Head of Account..

Date	Challan No.	From whom received	Particulars	Amount	Daily total carried to cash book
				Rs. a. p.	Rs. a. p.

Note.—All receipts for which no separate subsidiary registers have been prescribed will be recorded in a register in this form, the head of account in the cash account being noted at the top.

Form 76 (Old 11).

ARTICLE 357.

REGISTER OF MISCELLANEOUS PAYMENTS.

Head of account......................Treasury......................19 .

Date	Number of voucher		To whom paid	Particulars of bills	Amount paid	Daily total carried to cash book	Deductions†			Gross amount of the bill
	District	Taluk					Insurance premium	Provident Fund, etc.	Total	
					Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

† One column for each kind of deduction.

Form 76.

Note.—There will be separate registers for payments under the following heads:—

(*a*) Salary bills of Gazetted officers of all Departments (except Education).
(*b*) Travelling Allowance bills of all departments (except Education and T. A. bills of Barr Sepoys in connection with remittances).
(*c*) Establishment and Contingent bills of Public Works Department.
(*d*) Bills for Establishment, Contingent and other miscellaneous payments of all other Departments.
(*e*) Remuneration to Shanbogues and Patels.
(*f*) Refunds of stamps, Refunds of Income-tax, Refunds of credits under Courts of Law.
(*g*) Payments under other heads for which separate subsidiary registers have not been prescribed (one for each).

The register contains columns not only for the net amount of the bill, the daily total of which is carried to the Cash Book, but also for each kind of deduction made in the bill, on account of Service Funds, Advances, Income-tax, etc., and for the gross amount of the bill. The entries in all the columns will be filled in at the time of payment of each bill. The figures of all the columns should be totalled twice each month, and the total deductions for each taluk under each head arrived at. A deduction statement in the following form will be prepared (one for each kind) and sent with bi-monthly lists of payments. The detailed statements (one for each kind) received with the pay bills should be detached and sent to the Comptroller along with the deduction statement.

Date of Payment	Voucher No.		Particulars of bill	Amount
	District	Taluk		

Form 77 (old 10).

ARTICLE 357.

Register of Daily Totals of..... ....of the..............Treasury for the month of.................19 .

Date	Particulars of Subsidiary Registers										Daily Total carried to cash book
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
Total ...											

NOTE.—There will be one register for each of the following classes of Receipts and Payments.

Receipts.	Payments.
1. Revenue.	1. Funds.
2. Funds.	2. Deposits.
3. Deposits.	3. Departmental Payments.
4. Loans and Advances.	4. Loans and Advances.
5. Departmental Receipts.	

Form 78 (old 18).

ARTICLE 357.

Register of Transfer Transactions.

Date	Serial No.	Chalan No.	Voucher No.	Brief particulars of transactions	Heads of account		Amount	Daily Total
					Debited	Credited		
1	2	3	4	5	6	7	8	9
							Rs. a. p.	Rs. a. p.

NOTE.—Payments by transfer credit to other heads as also transfers of amounts from one head to the other should be recorded in this register as well as in the respective subsidiary registers.

Form 79 (old 6A).

No..................   ARTICLE 359.   Date..............19 .

Memo of corrections to be made in the accounts submitted to the Comptroller from the District Treasury at..............

N.B.—Corrections for subsidiary returns should be proposed on memos separate from those relating to Treasury Cash Account.

Name of account	Month	Increase				Decrease				Remarks†
		Head of account (or details in the case of returns)	From	To	Difference	Head of account (or details in the case of returns)	From	To	Difference	
1	2	3	4	5	6	7	8	9	10	11

† Necessity and the authority for the correction should be noted in detail.

To

The Comptroller to the Government of
H. H. the Maharaja of Mysore.

Deputy Commissioner,
Treasury Department,
..................*District.*

OFFICE OF THE COMPTROLLER IN MYSORE.

No..............   *Bangalore, dated*..19........

The corrections proposed in No......................dated..............19........................have been incorporated in the accounts of this office for the month of......................19 ....The number and date of this memo may be noted in the office copy of the accounts (*Vide* Note to Article 359).

To

The Deputy Commissioner,
Treasury Department,
........................District.

Assistant Comptroller.

Form 80—
ARTICLE

Receipts

Cash Book of................Treasury

Item No.	Particulars of subsidiary Registers	1	2	3	4	5	6	7	8	Item No.
		Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
	Total ...									
	Opening Balance ...									
	Grand Total ...									

(Old 20.)

363.

for the month of........................19 .

Item No.	9	10	11	12	13	and	so	on	31	Total for the month	Item No.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14

Disbursements.

FORM

Item No.	Particulars of Subsidiary Registers	1	2	3	4	5	6	7	8	Item No.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1										1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
	Total ...									
	Closing Balance ...									
	Grand Total ...									
	Initials of Head Accountant.									
	Initials of Treasury Officer.									

80—*concld.*

Item No.	9	10	Total 1st to 10th	11	12	13	And so on	31	Total 11th to 31st	Total for the month	Item No.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
1											1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13											13
14											14
15											15
16											16

Form 81 (old 19).

ARTICLE 364.

Daily/Monthly Cash Account of .... Taluk Treasury for .... 19 .

Receipts. **Disbursements.**

Item No.	Particulars of Subsidiary Registers	Amount	Item No.	Particulars of Subsidiary Registers	Amount
		Rs. a. p.			Rs. a. p.
	Total Receipts ...			Total Disbursements ...	
	Opening balance ...			Closing balance* ...	
	Grand Total ...			Grand Total ...	

* Details of cash Balance :—

Currency notes.
Sovereigns.
Rupees.
Half-Rupees.
Small Silver.
Nickel.
Copper and Bronze.

Date 19

Treasury Officer.

Form 82 (Old 21).

ARTICLE 368.

....District.

TREASURY ACCOUNT OF RECEIPTS AND DISBURSEMENTS.

for the month of..............19

Prescribed date 7th..................

Despatched..................

NOTE 1.—No new head should be opened without the sanction of the Comptroller.

NOTE 2.—Subsidiary schedules for receipts and payments should, in all cases in which such schedules are required as noted against each head, invariably accompany the Cash Accounts according to the list hereto attached. In the case of payments, the schedules should show each transaction separately with a quotation of the voucher which should also be submitted in all cases. In the case of receipts, schedules are required only for the heads noted in the abstract. In these cases they should show clearly, (1) date of receipt, (2) name of the District or Taluk Treasury in which the amount was credited, (3) name of party from whom received, (4) on what account and (5) amount (one column for each head of credit, if the statement relates to more than one kind under the same minor head).

NOTE 3.—No statement should be submitted without its total being agreed with the account.

NOTE 4.—Only items for which there are no detailed heads in the cash account should be shown under miscellaneous unclassified items of receipts.

NOTE 5.—Miscellaneous payments for which no separate head of account is opened will be charged to "Bills for establishment, contingent and other miscellaneous payments of all other Departments" in the Cash Account.

Form 82—(*contd.*)

RECEIPTS FOR THE MONTH OF..................19

Head of Account	Amount	Total
	Rs. a. p.	Rs. a. p.
Total Receipts ..		

NOTE.—Amount of Local Cess credited along with Revenue, amount refunded, and the net amount apportioned to the respective funds at the end of the month should also be shown separately on the receipt side.

DISBURSEMENTS.

Lists of Payments.

Head of Account	First List	Second List	Total
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Total Disbursements ...			

Form 82—(*contd.*)

Abstract of Receipts, Expenditure and Balance.

Month		Amount	Remarks
		Rs. a. p.	
	Opening Balance ..		
	Total Receipts ..		
	Grand Total ..		
	Total Disbursements ..		
	Closing Cash Balance ..		
	(in words) ..		
	Grand Total ..		
	(in words) Rupees ..		

Queries	Answers
1. If the Cash account is not signed by the Deputy Commissioner, why? (Art. 332). 2. If the Cash account is signed by the Treasury Officer, both for himself as well as for the Deputy Commissioner, why? Art. 332 (*b*). N.B.—The same officer who verifies the cash balance on the 1st of the month should also sign the copy of the Cash account sent to the Comptroller. 3. When was the Cash account last signed by the Deputy Commissioner in person? (Art. 332). 4. If the Cash account is not despatched before the 7th why?	

.... District Treasury,
The 192 .

Officer in charge,
...........*District Treasury.*

Deputy Commissioner.

Form 82—(*concld.*)

List of subsidiary schedules for Receipts and Payments to accompany the Treasury Accounts.

Serial No.	Name of schedule	Remarks		For use in Comptroller's office
		Reason for not sending any schedule with this Account	Date on which it will be sent	

Form 83 (New.)

ARTICLE 370.

....Treasury.

First/Second List of Payments for the month of..................19 .

Serial No.	Name of schedule	Amount	Remarks
		Rs. a. p.	
	(In words.)		
	Total ...		

......................District.

..........................19 .

Deputy Commissioner,
Treasury Department.

Form 84—(Old 25.)

ARTICLE 378.

Register of Pension Payment Order on..........................Treasury.

Number of Pension payment order	Name of Pensioner	Date of birth	Monthly amount	Remarks
1	2	3	4	5
			Rs. a. p.	

Form 85—(Old 26).

ARTICLE 381.

Pension Voucher

Superannuation and retired allowances.

Voucher No.

........................19 .

19 ....ತಿಂಗಳಿಗೆ..

....ಟ್ರೆಜರಿ ಆಫೀಸರವರಿಂದ

....................................ಮಾಡಿದ್ದಕ್ಕೆ ಪೆನ್ಷನ್ ಒಟ್ಟು ರೂಪಾಯಿಗಳು

....ನಾನು ತೆಗೆದುಕೊಂಡು ಇದ್ದೇನೆ

....

ಸಲ್ಲತಕ್ಕ ಪೂರಾ ರೂಪಾಯಿಗಳು...

....................19 .

Received from the Treasury Officer at..

....

.... the sum of Rupees

being the amount of my Pension as..

....

for the month of...19 . as

per P. P. O. No...dated..........

Full amount of Claim, Rs...

Less deductions towards Income tax...

Net amount...

I declare that I have not received any remuneration for serving in any capacity either in a Government establishment or establishment paid from an incorporated Local Fund, during the period for which the amount of pension claimed in this bill is due.

ಈ ಬಿಲ್ಲಿನಲ್ಲಿ ನಮೂದುಮಾಡಿರುವ ಪೆನ್ಷನ್ ಮೊಬಲಗು ಯಾವ ಕಾಲದಬಗ್ಗೆ ಸಲ್ಲಬೇಕೋ ಆ ಕಾಲದಲ್ಲಿ ಗವರ್ನಮೆಂಟು ಶಿಬ್ಬಂದಿಯಲ್ಲಿ ಆಗಲಿ ಲೋಕಲ್ ಫಂಡಿನಿಂದ ಸಂಬಳ ಕೊಡೋಣವಾಗುವ ಶಿಬ್ಬಂದಿಯಲ್ಲಿ ಆಗಲಿ ಯಾವದೊಂದು ಉದ್ಯೋಗದಲ್ಲಾದರೂ ಕೆಲಸ ನೋಡಿದ ಬಗ್ಗೆ ಏನನ್ನಾದರೂ ಪ್ರತಿಫಲ ಹೊಂದಿರುವ ದಿಲ್ಲವೆಂದು ದೃಢವಾಗಿ ಹೇಳುತ್ತೇನೆ

For use in Comptroller's Office.

Admitted Rs..
Objected to Rs...
Reasons (*vide* margin)

Date. Auditor. Exr. Gaz. Offir.

Signature (or thumb mark if illiterate)
of Pensioner

Witnesses in case of illiterate Pensioner

1...

2...

Certified that I have satisfied myself that the pensioner has not been re-employed either permanently or temporarily in a Government Establishment or in an Establishment paid from a Local Fund during the period for which pension is claimed.

Pay Rupees..

Examined. Head Accountant. Officer in charge of Treasury.

NOTE.—In the case of Pensioners attending in person a note "attended in person" is to be endorsed on the reverse by the Treasury Officer.

Reverse of Form 85.

LIFE CERTIFICATE.

This is to certify that I have seen Mr..

this day and that he is alive.

Dated....................................

Station....................................

Signature and Designation.

Requisition by the pensioner to pay the amount to his Messenger or Agent.

Please pay the amount of this bill to..

Dated....................

Station..............................

Signature of the Pensioner.

Received the amount noted on the reverse.

Attended in person.

Signature of the Messenger or Agent.

Treasury Officer.

Form 86—(New).

ARTICLE 381.

Bill for pensions chargeable to..............................paid at the.. ....Treasury
from...................to.....................19

Payment		Number of pension payment order	Signature of pensioner to non employment certificate. We declare that we have not received any remuneration for serving in any capacity either in a Government establishment or an establishment paid from a Local Fund, during the period for which the amount of pension claimed in this bill is due	Name of pensioner	Monthly amount	Period of claim	Claim for the month	Deductions towards incometax	Net amount paid	Signature of payee with stamp if payment exceeds Rs. 20. We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the order quoted in our respective pension payment orders
Date	Number									
1	2	3	4	5	6	7	8	9	10	11
					Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	
			Total ...							

NOTE.—1. The non-employment certificate should also be printed in vernacular.

NOTE.—2. In the case of pensioners who furnish particulars of re-employment in the certificate (see Article 381) the disbursing officer should ascertain and report whether the rules regarding such re-employment have been duly observed.

Form 87 (old 13).

ARTICLE 381.

Register of Pension Payments made at the..................treasury during the month of..................19 .

Date of payment	Serial No.	Number of P. P. O.	Name of Pensioner	Civil		Military, Sowar and Barr		Political pensions			Pollegar pensions	Palace pensions	Total	Deduct Income Tax	Net amount paid	Daily total carried to cash book
				Pensions	Gratuities	Pensions	Gratuities	Allowances to families of Hyder Ali and Tippu Sultan's Officers	Sarjapur	Mutfarkhat						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.

Form 88 (old 27).

ARTICLE 388.

ADVICE OF TRANSFER OF PENSION.

No..................dated....................19 .

The undersigned has the honour to advise that payment of the following pension has been transferred from the..to the ....Treasury.

Name and class of pensioner	Amount of pension	Up to what date paid
1	2	3

Dy. Comr., Treasury Dept.,
District.

To

1. The Comptroller to the Government of Mysore.
2. The Deputy Commissioner, Treasury Department,
..................District.

Form 89 (old 28).

ARTICLE 389.

Return of $\frac{\text{Civil}}{\text{Military}}$ Pensioners paid in the District during the official year 19 —19 .

Pensions exceeding Rupees and not exceeding Rupees .

NOTE.—The return is in three parts—(1) for pensions not exceeding Rs. 10 a month; (2) for pensions exceeding Rs. 10, but not exceeding Rs. 50 a month; (3) for pensions exceeding Rs. 50 a month.

			Present Age (last birthday) of pensioners													
			* Below 36	36-40	41-45	46-50	51-55	56-60	61-65	66-70	71-75	76-80	81-85	86-90	91 and upwards	Total	Remarks
1		Number of pensioners on the list at the end of last year (Heading 9 of last year's return).															
2		Deduct the number transferred into the next period of age															
3		Add the number transferred from the last period of age ...															
4		Number from last year thus corrected for age ...															
5	New name brought on the list	By new pensions															
6		By renewal after being struck off ...															
7		By transfer from other offices ...															
8		Total of headings 4 to 7 being total number to be accounted for.															
9		Number on pension list at end of the year															
10	Removed during the year	By transfer to other offices															
11		Reported dead															
12		By non-appearance for one year ...															
13		Total of headings 9 to 12, being total number accounted for															

Note.—Headings 2 and 3 show the transfers rendered necessary by pensioners passing from one of the periods of age into the next. Hence each entry under heading 3 will be the same as the entry under heading 2 in the next preceding column.

Heading 6—Enter here any persons who, after being previously entered under heading 12 of the statement as having been struck off the list, on account of non-appearance, are again admitted into the list.

*Age to be specified.

No......................

Forwarded to the Comptroller of Mysore, Bangalore, with reference to Article 389.

Station..........................

Dated....................*19* .

Officer in charge of the District Treasury.

Form 90 (Old 29).

ARTICLE 392.

Register of Savar and Barr Pensioners paid at..Treasury..

	Number of certificate	Rank and Name	Amount	Years	Month for which paid with date of payment												Remarks
					July	August	Sept.	Oct.	Nov.	Dec.	January	Feb.	March	April	May	June	
1				19 –19 ... 19 –19 ... 19 –19 ... 19 –19 ... 19 –19 ... 19 –19 ... 19 –19 ...													
2																	
3																	

Form 91 (New).

ARTICLE 405.

Voucher for the repayment of revenue deposits by transfer to some other head of account in the Treasury Accounts.

Date of original deposit	No. of original deposit	Name of depositor	To whom payable	Amount originally deposited	Amount to be transferred	Head of account to which it should be credited	Reasons for the transfer	Signature of depositor (if transfer is not compulsory)
				Rs. a. p.	Rs. a. p.			

I authorise the transfer of the deposits noted above amounting to Rupees......... (Rs.......) only to the head of account noted against each deposit.

Date..................19

Signature and designation of the Officer who ordered the acceptance of the deposit

Pay Rupees......(Rs.......) only by transfer to the head specified above.

Date........19 Head Accountant. Treasury Officer.

NOTE.—When a deposit is forfeited to Government, it is unnecessary to obtain the signature of the depositor to the above receipt for its transfer to the credit of Government. But when it is merely transferred to some head of account for the convenience of the depositor, the Officer who ordered the acceptance of the deposit should not sign the form till the signature of the depositor has been obtained in proof of his having agreed to the transfer.

Form 92 (Old 30).

ARTICLE 407.

Register of Personal Deposits on account of......................................

Treasury.......... ...

Date	Number of payment cheque	Amount received	Amount paid	Balance after each transaction	Treasury Officers' initials
		Rs. a. p.	Rs. a. p.	Rs. a. p.	

The columns could no doubt be more compressed, so as to leave space for a continuation of the account. In some cases columns are added, showing the name of the remitter or payee, and the object of the transaction; these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to.

Form 93 (Old 31).

ARTICLE 411.

Register of Daily Receipts and Repayments of Personal Deposits at the...........Treasury in the month of...........19 .

Receipts						Payments					
Date	Account Number	Account Number			Daily Total to Cash Book	Date	Account Number	Account Number			Daily Total to Cash Book
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 to 31.						1 to 31.					
Total						Total					

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but one single line in this register for the transactions of all personal ledger accounts each day, and its gross totals will give the figures to pass into the Cash Book. A page of a foolscap has probably breadth enough for nine such accounts: if there be more than what one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, etc., carried into separate columns of the first.

Form 94—(Old 32).

ARTICLE 412.

Extract Register of Receipts and Payments of Personal Deposits at the Treasury in the month of 19 ..

Accounts	Opening balance	Receipts of the month	Total credits	Nos. of Vouchers	Payments	Closing Balance
	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Total ...						

Form 95--(Old 33).

ARTICLE 417.

No.

Supply Bill.

Treasury.................... Date..............19 .

(Sole) Mysore. (Sole)

To the Officer in charge of the Treasury at..

At sight of this SOLE Bill of Exchange pay to the order of...................

Rupees

for value received of

Rs.

Under Rupees

Treasurer.

Accountant.

Officer in charge of

...........Treasury.

Form 96—(Old 34).

ARTICLE 417.

No.

REMITTANCE TRANSFER RECEIPT.

(NOT NEGOTIABLE.)*

......................Treasury. Date..................19

To the Officer in charge of the Treasury...

Received from...

the sum of rupees

payable to (or to be transferred to the credit of)

Rs.

Under rupees

Treasurer. Accountant. Officer in charge of Treasury.

---

* A Remittance Transfer Receipt may be endorsed in favour of a recognised bank for receiving payment on behalf of the payee.

M. C. A. C.

Form 97—(Old 16).

ARTICLE 418.

Register of Bills issued at the..................................Treasury.

Date	Number			Authority for issue*	To whom granted and on what account	To whom payable	Treasury drawn upon	Amount of bill		Amount of premium
	Printed or general		Special or district							
	Supply bill	Transfer receipt						Supply bill	Transfer receipt	
1	2	3	4	5	6	7	8	9	10	11
								Rs. a. p.	Rs. a. p.	Rs. a. p.

Initials of Treasury Officer	Daily total carried to Cash Book	Remarks	For use in the Comptroller's Office				
			Amount paid in the				Balance carried to Old Bills List
			Month of issue	1st month after issue	2nd month after issue	3rd month after issue	
12	13	14	15	16	17	18	19
	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

*The letter of the Comptroller or the particular clause of the rules authorising issue of bill should be quoted in this column.

Form 98—(Old 35).

ARTICLE 422.

ADVICE LIST.

To the Officer in charge of the Treasury at...

Sir,

I beg to advice having to-day issued upon you the under-noted Supply bills and Remittance Transfer Receipts of the value exceeding Rs. 500 aggregating Rs. (in words)

.......................Treasury

The............19

Officer in charge of Treasury.

Number			To whom payable	Amount	Initials of Treasury Officer checking issue	Date of last issue within the last three years	Date of payment	Amount paid	Initials of Treasury Officer making payment	Remarks
Special or District	Printed or general									
	Supply bills	Transfer receipts								
				Rs. a. p.				Rs. a. p.		

Form 99 (old 17).

ARTICLE 434.

Register of Remittance Transfer Receipts and Supply Bills drawn on the............................
Treasury and cashed from......................to.......................

Date of payment	Voucher Number	Particulars of Bill		Treasury by which drawn	Remittance Transfer Receipts	Supply Bills	Daily Total carried to Cash Book
		Number	Date				
1	2	3	4	5	6		
					Rs. a. p.	Rs. a. p.	Rs. a. p.

Form 100 (New).

ARTICLE 442.

Indent for Supply Bill and Remittance Transfer Receipt forms requir
for the use of the Treasury at.........................

Description of form	Issued in the past twelve months	Spoiled and returned after defacement in the past twelve months	Balance in store	Last number in store	Indented for	Remarks
1	2	3	4	5	6	7

Form 101 (old 45).

ARTICLE 447.

Stock and Sale Account of Opium-Ganja.

Date		Particulars	Quantity		Value	Treasuryofficer's initials
			Seers	Tolas		
1	2	3	4	5	6	7
(Year) (Month)	(Date)	Balance on hand ...			Rs. a. p.	
	...	Received from Treasury ...				
		Total ...				
	...	Sold to				
	...	Issued to.........Treasury ...				
	...	(Daily) Balance ...				
	...	Received from Treasury ...				
		Total ...				
	...	Sold to				
	...	Issued to.........Treasury ...				
	...	(Daily) Balance ...				
	...	etc. etc. ...				

NOTE.—There will be separate registers for opium and ganja.

Form 102 (old 46).

ARTICLE 447.

Plus and minus memorandum of Opium-Ganja.

Date	Opening balance	Receipts				Grand Total (columns 2 plus 6)	Issues			Closing balance (column 7 minus column 10)	Amount realized by rate
		From State Huzur Treasury, Central Distillery	From other Treasuries	Confiscation	Total of columns 3 to 5		Sales	To other Treasuries	Total issues		
1	2	3	4	5	6	7	8	9	10	11	12
	Srs. T	Srs. T.	Srs. T.	Srs. T.	Srs. T.	Srs. T.	Srs. T.	Srs. T.	Srs. T.	Srs. T.	Rs. a. p.

Form 103 (old 14).

ARTICLE 451.

Two money columns have been provided on both the receipt and payment sides, the second column being for use in cases in which there is a Second Post Office, Forest Division, etc. Separate registers in this form are to be used for Post Office, Forest, Railway and other departments. In the case of Post Offices, the daily totals should be carried to the Cash Book, and in the case of other departments, to the Register of Departmental Receipts and Payments.

..................................Department.

REGISTER OF DEPARTMENTAL RECEIPTS AND PAYMENTS AT THE TREASURY FOR..............19 .

Receipts. Payments.

Date of Receipt	Challan or pass book No.	Particulars	Amount received	Amount received	Daily total carried to Cash Book or Register of Daily Totals	Date of payment	Voucher No.	Particulars	Amount paid	Amount paid	Daily total carried to Cash Book or Register of Daily Totals	Balance of letters of credit
1	2	3	4	5	6	7	8	9	10	11	12	13
			Rs. a. p.	Rs. a. p.	Rs. a. p.				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Form 104 (old Article 149).

ARTICLE 459.

Register of a Pyments and Receipts under "Charges for Boundary marks since July 1917 recoverable from Raiyats".

Payments				Recoveries			
Date	No. of bill	Amount	Daily total carried to Cash Book	Date	No. of chalan	Amount	Daily total carried to Cash Book
1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.

Form 105 (Old 7).

ARTICLE 478.

Subsidiary Register of Revenue Receipts.

Major Head...................

Date	Chalan No.	Name of Payer	Detailed heads	Daily totals carried to Register of Daily Totals of Revenue
			Rs. a. p.	Rs. a. p.

INSTRUCTIONS.

1. Registers of Revenue Receipts are maintained in this form (one for each class of revenue) there being separate columns for each detailed head under which the revenue is to be classified.

2. The registers are to be so maintained as to afford facility for recording other items of revenue which generally go with it; for instance, the Land Revenue Subsidiary Register should contain columns for heads not only for Land Revenue proper but also for Local and other cesses, interest, etc., which are usually collected and remitted on the same chalan along with Land Revenue; the Subsidiary Register of Excise Revenue will have columns for Local and other cesses, interest and amounts creditable to advance heads such as "cost price of arrack," "cost price of opium" and "cost price of ganja."

3. The Subsidiary Register for Stamps provides columns not only for the several detailed heads of receipts but also for the commission (one column for each rate) allowed to vendors and net amount received.

Form 106 (Old 12).

ARTICLE 486.

Register of Public Works Department Work Bills Paid at........................Treasury from..............to..............

Date of payment	Voucher No.	To whom paid	Particulars	Executive Engineer,......Division		Executive Engineer,......Division		Executive Engineer,......Division		Executive Engineer ......Division		Executive Engineer,......Division		Daily total carried to Cash Book	Initials of Treasury Officer
				No. of bill	Amount	No. of bill	Amount	No. of bill	Amount	No. of bill	Amount	No. of bill	Amount		

Form 107 (New).

ARTICLE 499.

SUBSIDIARY REGISTER OF RECEIPTS.

Receipts on account of Education Department during the month of............................19

Date of credit	Chalan No.	Name of payer	School fees		Contribution towards Middle and Sanskrit Schools from rural tracts	Examination fees						Daily total carried to next page
			Fees from High Schools	Fees from technical and other schools		S. S. L. C.	Lower Secondary	Upper Secondary	Commercial	Teacher's certificate	Other examinations	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Form 107—*concld.*

SUBSIDIARY REGISTER OF RECEIPTS.

Receipts on account of Education Department during the month of..................19 .

Date	Daily total brought from last page	Miscellaneous	Sale proceeds of books and maps and other publications	Contribution from Local Funds for buildings, grants, and equipments, etc.	Village School Fund Receipts					Total	Daily totals carried to Register of Daily Totals of Departmental receipts
					Allotment from Local Cess	Contribution from Municipalities	Contribution for school buildings	Contribution from District Funds from Education Cess	Other items (Recoveries of service payments, Refund of advances, etc).		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a p.	Rs. a. p.	Rs. a. p.

Form 108 (Old 36).

ARTICLE 553.

Register of uncurrent silver coins at......................Treasury (to be spread out on an open page of Demy).

Date of receipt (or despatch of remittance)		Coins called in by proclamation		Light weight, *i.e.*, weighing between the following fractions of standard weight																		
				I.—Rupees received from the public and cut rupees received in remittances (Arts. 538 and 539)								II.—Half-rupees received from the public and cut half-rupees received in remittances (Arts. 538 and 539)				III.—Uncut rupees and half-rupees received in remittances (Art. 546)					IV. Small silver coins withdrawn from circulation (Art. 540)	
				$\frac{49}{50}$ and $\frac{15}{16}$		$\frac{15}{16}$ and $\frac{7}{8}$		$\frac{7}{8}$ and $\frac{13}{16}$		$\frac{13}{16}$ and $\frac{3}{4}$		$\frac{49}{50}$ and $\frac{7}{8}$		$\frac{7}{8}$ and $\frac{3}{4}$		Name of remitting treasury	$\frac{49}{50}$ and $\frac{15}{16}$ (or $\frac{7}{8}$ in the case of the half rupee)		$\frac{15}{16}$ (or $\frac{7}{8}$ in the case of the half rupee) and $\frac{3}{4}$		$\frac{7}{8}$ and $\frac{3}{4}$	
Month	Date	Tale	Value at........	Tale	Value at Re. 1 each	Tale	Value at Re. $\frac{7}{8}$ each	Tale	Value at Re. $\frac{13}{16}$ each	Tale	Value at Re. $\frac{3}{4}$ each	Tale	Value at Re. $\frac{7}{16}$ each	Tale	Value at Re. $\frac{3}{8}$ each		Tale	Value at Re. 1 or $\frac{1}{2}$ each	Tale	Value at Re. 1 per tola	Tale	Value at Re. $\frac{1}{4}$ or $\frac{1}{8}$ each
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Form 108—*concld.*

Shroff-marked but not light weight rupees and half rupees (Art. 541)		Soldered but not light weight rupees and half rupees (Art. 541)		Defective but not light weight rupees and half rupees (Art. 547)		Rupees and half rupees of 1835 not light weight (Art. 547)		Rupees and half rupees of 1840 not light weight (Art. 547)		Other defaced but not light weight rupees and half rupees (Art. 530)		Shroff-marked but not light weight quarter and one-eighth rupees (Article 541)			Soldered but not light weight quarter and one-eighth rupees (Art. 541)			Defective but not light weight quarter and one-eighth rupees (Art. 547)			Other defective but not light weight quarter and one-eighth rupees (Art. 547)			Daily Total	Initials of Treasury Officer	Remarks
Tale	Value at Re. 1 or ½ each	Tale	Value at Re. 1 or ½ each	Tale	Value at Re. 1 or ½ each	Tale	Value at Re. 1 or ½ each	Tale	Value at Re. 1 or ½ each	Tale	Value at Re. 1 or ½ each	Tale ¼ Re.	Tale ⅛ Re.	Value ¼ and ⅛ Re.	Tale ¼ Re.	Tale ⅛ Re.	Value ¼ and ⅛ Re.	Tale ¼ Re.	Tale ⅛ Rs.	Value Rs. ¼ and ⅛ R.	Tale ¼ Re.	Tale ⅛ Re.	Value ¼ and ⅛ Rs.	Value Rs.		
24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50

Note 1.—Tale should be entered in red ink (a half, quarter and one-eigth rupee being written as ½, ¼ and ⅛ respectively) and value in black ink, so that there may be no confusion in making the daily total.

2.—Each class should be kept in separate bag under double locks. The bag should be numbered. The number of the bag in use at the time should be entered in red ink at the head of each pair of columns.

3.—When a remittance of cut coins is received from another treasury, the amounts as shown in the invoice of the remitting treasury should be entered in the appropriate column, the name of the treasury being entered below the date of receipt Any corrections, that may be found necessary in these figures after the detailed examination of the remittance has been completed, should be made subsequently by *plus* and *minus* entries.

4.—When a remittance is despatched, a total should be made in each column in red ink across the page of the balance and receipt up to that date. The remittance should then be entered and a balance struck. A similar total should be made at the end of each month.

Form 109 (Old 37).

ARTICLE 553.

Register of silver coins cut but not paid for at the............................Treasury.

Month	Date	Rupees and half rupees that have lost more than 2 but not more than 6¼ per cent or 12½ per cent, respectively		Rupees and half rupees that have lost more than 6¼ or 12½ per cent, respectively, but not more than 25 per cent		Rupees and half rupees that have lost more than 25 per cent		Quarter and one eighth rupees that have lost more than 12½ but not more than 25 per cent*		*Quarter and one-eighth rupees that have lost more than 25 per cent		Remarks
		Rupees	½ Rupees	Rupees	½ Rupees	Rupees	½ Rupees	¼ Rupees	⅛ Rupees	¼ Rupees	⅛ Rupees	
1	2	3	4	5	6	7	8	9	10	11	12	13

Note 1.—Number of Coins only should be shown in this Register, not their value.

Note 2.—The figures in Columns 3 and 4 (if any) will be included in column 2, those in columns 5 and 6 in column 3, those in columns 9 and 10 in column 4 and those in columns 7 and 8 and 11 and 12 in column 5 of the quarterly return of silver coins cut (Form 110.)

*Coins cut and returned as fraudulently defaced may be included in these columns with a note in the remarks column.

Form 110 (old 38.)

ARTICLE 554.

Return showing silver coins cut or broken during the quarter ending ………………… on account of being reduced in weight.

Denomination	Number			
	Cut and received on payment*			
	Over 2 per cent but not more than 6¼ per cent	Over 6¼ per cent but not more than 25 per cent	Over 12½ per cent but not more than 25 per cent	Cut and rejected
Rupees … …				
Half Rupees … …				
Quarter Rupees … …				
One-eighth Rupees …				

---

* Coins returned after cutting to the tenderer because they refuse to receive payment ta the prescribed rates may be included in this column.

NOTE 1.—"Columns 2 and 3 are intended for rupees and half rupees and column 4 for quarter and one-eighth rupees only."

NOTE 2.—The entries in columns 2, 3 and 4 should be capable of verification with the statistics of light-weight coins supplied monthly to the Account Office, and any discrepancy between the two sets of figures should be explained in the back of the return.

NOTE 3.—The entries in column 5 should represent silver coin cut and rejected as having lost more than 25 per cent in weight and as having been fraudulently defaced.

Form 111 (old 40).

ARTICLE 587.

Invoice of coin despatched

From the Treasury at To

No. of Boxes	No. on the Boxes	Weight of each Box			Address and mark on Boxes	Description of coins	Value	Total value
		M.	S.	ch.			Rs. a. p.	Rs. a. p.

.... Treasury.

The 19

Treasury Officer ....

Received from the Treasury Officer .... boxes of marks and weight detailed above said to contain coin to the value of Rs.............................. The boxes are in good condition.

....Officer in charge of Escort.

Form 112 old (43).

ARTICLE 591.

Slip to be placed in each bundle of currency notes.

PACKET NO............OF RS.................NOTES.
Containing...............pieces
Counted by..............
(Full name)
Despatched by..... ....
(Initials)

Form 113 (old 42).

ARTICLE 591.

Invoice of Currency Notes, remitted from...........to...............

Denomination of notes	Number of bundles	Number of notes	Value	Remarks
10,000 ...				
1,000 ...				
500 ...				
100 ...				
50 ...				
20 ...				
10 ...				
5 ...				
2½ ...				
1 ...				
Total ...				

Certified that this parcel has been made up and sealed in my presence and that I have personally ascertained that its contents correspond with the invoice.

........................Treasury.
........................19

Treasury Officer.

Form 114 (old 41).

ARTICLE 597.

Certificate given to Shroff accompanying remittances.

Name of Shroff	Advance of travelling allowance made by remitting office *		Details and value of remittances	lace of destination	Date and hour of departure	Signature of Shroff	Date and hour of arrival	Date and hour of discharge	Advance of travelling allowance made by receiving office	Remarks explaining cause of delay
	Date	Amount								
1	2	3	4	5	6	7	8	9	10	11

Remitting Officer.

Receiving Officer.

* In case where no advances are made, the word "Nil" should be entered across the column.

Advances made out of the permanent advance of the office should be separately specified.

Form No. 115—(Old 44.)

ARTICLE 606.

Advice of Cash Remittances.

Kind	Amount		
Notes—			
Home or Madras Circle... ...			
Foreign Circle			
Gold—			
Sovereigns			
Half Sovereigns			
Silver—			
Rupees			
Half Rupees			
Quarter Rupees			
One-eighth Rupees			
Nickel—			
Four annas			
Two annas			
One anna			
Copper or Bronze—			
Double pice			
Single pice			
Pie pieces			
Uncurrent Silver—			
Shroff-marked			
Light weight			
Defective and other uncurrent coin.			
1835 and 1840 Whole Rupees ...			
1835 and 1840 Half Rupees ...			
Total ...			

Treasury.

Dated 19 .

The undersigned advises $\frac{\text{receipt}}{\text{despatch}}$ of a remittance of Rs.

particularised in the margin $\frac{\text{from}}{\text{to}}$ the

Treasury

this day.

2. The amount has this day been $\frac{\text{credited}}{\text{debited}}$ in the Treasury account for the month of

19 .

Deputy Commissioner, Treasury Dept., } or Amildar.

To

The Comptroller in Mysore,
Bangalore.

N.B.—This advice need not be sent to the Comptroller when the remittances are made to treasuries within the same district.

Form 116—(Old 4B.)

APPENDIX XXVII.

ADVICE OF REMITTANCE BY CHEQUES.

Station...... ....
Date................19

No.
To

The Agent, Imperial Bank of India,
..................Bangalore.

The Manager,
The Bank of Mysore,..................

The Secretary and Treasurer,
Imperial Bank of India, Bombay.

Sir,

I have the honour to forward herewith the cheques noted overleaf drawn on the.................... Bank at........................for realization and credit to the Dewan's deposit account with your Bank. The Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore, may kindly be advised of the net amount realised and of the date of credit.

I have the honour to be,
Sir,
Your most obedient servant,

Treasury Officer,...............
..................District.

Copy forwarded to the Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore, for information.

Treasury Officer,...............
....:...............District.

ADVICE OF REMITTANCE BY CHEQUES.

Station... ....
Date...............19

No.
To

....

Sir,

I have the honour to forward herewith the cheques noted overleaf drawn on the.............. Bank at......... .... for realization and credit to the Dewan's deposit account with your Bank. The Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore, may kindly be advised of the net amount realised and of the date of credit.

I have the honour to be,
Sir,
Your most obedient servant,

Treasury Officer,...............
..................District.

ADVICE OF REMITTANCE BY CHEQUES.

Station....................
Date................19

No.
To

....

Sir,

I have the honour to forward herewith the cheques noted overleaf drawn on the......... Bank at..... ....for realization and credit to the Dewan's deposit account with your Bank. The Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore, may kindly be advised of the net amount realised and of the date of credit.

I have the honour to be,
Sir,
Your most obedient servant.

Sd.
Treasury Officer,...............
....................District.

Copy forwarded to the Comptroller to the Government of His Highness the Maharaja of Mysore, Bangalore, for information.

Treasury Officer,...............
....................District.

Form 116—*concld.*

Overleaf of copy to the Comptroller.			Overleaf of copy to the Bank.			Overleaf of Office copy.		
Cheque No.	Amount	For use in Comptroller's office for note of advices sent to Treasury	Cheque No.	Amount	No. of item in register of cheque suspense	No. of item in register of remittance by cheques	Cheque No.	Amount
	Rs. a. p.			Rs. a. p.				Rs. a. p.
Total ...			Total ...				Total ...	
Total (in words).			Total (in words).				Total (in words).	

Form 117—(Old 4C.)

APPENDIX XXVII.

Register of Remittances by Cheques.

Date of remittance	Item No. in Register of cheque-suspense	Serial No.	Particulars of remittances			Initials of T.O.	Particulars of realisation			Initials of T. O.	Remarks
			Amount	Name of Bank to which the cheque was sent	No. and date of advice with which the cheque was sent		Comptroller's advice		Net amount realised		
							No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12
			Rs. a. p.						Rs. a. p.		

Form 118—(Old 15.)

APPENDIX XXVIII.

Subsidiary Register of Receipts and Payments at the......................Treasury on account of
....Fund for...................19 .

Receipts. **Payments.**

Date	Challan No.	Name of payer	Particulars	Amount received		Balance after each transaction		Daily total carried to Register of daily totals of funds	Date	Name of payee	Voucher No.	No. of cheque or bill	Particulars	Amount paid		Daily total carried to Register of daily totals of funds
				.... Fund	.... Fund	.... Fund	... . Fund							.... Fund	.... Fund	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.						Rs. a. p.	Rs. a. p.	Rs. a. p.

Note.—There should be separate registers for each Fund and separate columns in each register for each individual body administering the Fund.

Form 119 (Old 8A).

APPENDIX XXVIII.

Register of recoveries of charges by Public Works Officers for works recoverable from ryots under Tank Maintenance Rules since July 1918.

......................................Treasury.

Date	Challan No.	Register Number of tank	Taluk	Name of tank	From whom received	Amount	Daily total carried to Cash book	Remarks
						Rs. a. p.	Rs. a. p.	

Form 120 (New).

APPENDIX XXVIII.

SUBSIDIARY REGISTER OF RECEIPTS.

Advances.

Nature of Advance..............................

Date of credit	Challan No.	Original amount				Amount credited	Balance outstanding	Daily totals carried to Register of Daily Totals
		From whom received	Particulars	Date and name of the treasury in which drawn	Amount drawn			
1	2	3	4	5	6	7	8	9
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Note.—The cash recoveries of service payments will also be entered in a subsidiary register in this form. The nature of the original payment (salary, establishment, travelling allowance or contingent bills) as also the No. (sectional) and date of the Comptroller's objection slip shall be shown in detail in column 4. Column 8 will be blank.

Form 121 (New).

APPENDIX XXVIII.

REGISTER OF UNDISBURSED PENSION AMOUNTS CREDITED TO SUSPENSE.

Date of return of the Money Order	Serial No.	Name of Pensioner	Amount received	Daily total carried to Cash Book	Reference to page of the register of pensions payable by money orders	Date on which repaid	No. in the register of repayments	Remarks
			Rs. a. p.	Rs. a. p.				

Form 122—(Old 9).

APPENDIX XXVIII.

SUBSIDIARY REGISTER OF RECEIPTS.

Register showing the recovery of loans during the month of................19

Date of credit	Chellan No.	Village or residence	Name of borrower	Father's name	Particulars of original loan		Particulars of recovery									Total	Daily total carried to register of daily totals
							Loan			Loan			Loan				
					Date	Amount	Principal	Interest	Interest on arrears if any	Principal	Interest	Interest on arrears if any	Principal	Interest	Interest on arrears if any		
						Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Note.—1. There will be separate Subsidiary Registers for (*a*) Land Improvement loans, (*b*) Agricultural loans, (*c*) Industrial loans, and (*d*) Miscellaneous loans.

2. The Subsidiary Register will have separate columns for each loan falling under the above 4 classes of loans.

Form 123—(New).

APPENDIX XXVIII.

Subsidiary register showing Land Revenue and Cesses refunded during the month of..............19 .

Date of payment	Voucher No.	Particulars	Payment made							Daily total carried to Cash Book
			Land revenue	Local cess	Railway cess	Education cess	Irrigation cess	Coffee cess	Total	
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

Note.—In the abstract of disbursements in the Treasury Cash Account, only the amount shown in the first money column, *viz.*, the amount of Land Revenue refunded, should be shown against "Refund of Land Revenue." The local cess refunded will agree with that deducted on the receipt side of the cash account under "Local Cess" before apportionment between the several funds. Railway, Education, Irrigation and Coffee cesses will be the amounts deducted fromsuch cesses, and shown as recovered in the schedule of receipts of District Funds, Irrigation cess fund and Coffee cess and Experimental Station Fund.

Form 124—(New).

APPENDIX XXVIII.

Register of payments on account of Land Improvement, Takavi, Industrial and other loans made at the ....Treasury during....................19 .

Date	Voucher No.	Name and residence of borrower	Number and date of loan order or cheque	Amount paid				Daily total carried to the register of daily totals	Remarks
				Loan	Loan	Loan	Loan		
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	

Note.—There will be separate registers for (i) the Land Improvement and Takavi Loans and (ii) Industrial and other loans. The register will have separate columns for each kind of loan.

Form 125 (New).

APPENDIX XXX.

REGISTER OF PENSIONS PAYABLE BY MONEY ORDERS.

Name of pensioner.. Amount of monthly pension Rs..................................
Pension payment order Number....... .... Class of pension.....................

Month or months to which payments relate	Amount of pension	Date of remittance	Acknowledgment of the pensioner (Money order receipts should be pasted in this column)	Date of the return of Money order undisbursed and head of account to which the amount is credited	Date of application for the disbursement	When remitted (to be noted in red ink)	Remarks
	Rs. a. p.						

Note.—A sufficient number of pages should be allotted for each pensioner.

Form 126 (New).

APPENDIX XXX.

Schedule of pensions paid by money orders on......... ..19 .

Serial No.	Name of pensioner	Period of claim	Civil or Military	Amount paid	Date of remittance	Remarks
				Rs. a. p.		
	Total Rs. ( )					
	In words....................					

Certified that—

1. I have satisfied myself that all payments noted above have actually been remitted by money order.

2. I have satisfied myself that all pensions included in the schedule for the previous months have been paid to the proper persons and that I have obtained all money order receipts in support of these payments and got them pasted in the column provided therefor in the Special Register.

3. I have obtained from each pensioner a declaration that he has not received any remuneration for serving in any capacity whether under Government or under a Local Fund during the past six months.

Treasury,........................

Date......................19 .

Treasury Officer.

N.B.—Certificate No. 3 is to be given in the schedule for April and October only.

Form 127 (New).

APPENDIX XXXI.

Register of repayments of undisbursed pension amounts credited to suspense.

Date of repayment	Number	Pension payment order No.	Class of pension	Reference to page of the register of pensions payable by money order	Serial No. in the register of undisbursed pensions credited to suspense	Name of pensioner	Amount paid	Daily total carried to Cash Book	Remark
							Rs. a. p.	Rs. a. p.	

Note.—Along with a copy of this register, a Plus and minus memo showing for each taluk (1) Opening balance, (2) Receipts during the month, (3) Repayments during the month and (4) Closing balance, should be sent to the Comptroller with the monthly accounts.

Form 128 (New).

APPENDIX XXXII.

STATEMENT SHOWING ACCOUNT OF SALE AND STOCK OF GENERAL, COURT FEES AND OTHER STAMPS.

At the... ....District for the month of.............................19 .

Particulars	General Stamp papers		Court Fees Stamps		Receipt Bills or Draft Labels		Copying Sheets		Hundi Stamps		Remarks
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	
Balance at close of last month											
Received from the Superintendent of Stamps during the month											
Received by exchange for unused Stamps ...											
Total ...											
Sold during the month and credited in the Treasury Account											
Spoilt Stamps returned to the Superintendent of Stamps for cancellation ...											
Issued in exchange for unused stamps ...											
Total ...											
Balance at close of the month ...											

N.B.—If the credits do not agree with the cash account, the cause of difference should be explained in the remarks column noting the action taken for reconciliation.

Station.
Date.................19 .

Officer in charge..................
District Treasury.

Form 129 (Old Appendix VIII).

APPENDIX XXXIII.

Paper of Instructions to be given to the Military Officer in charge of a remittance by rail.

[These instructions should be printed in English and Kannada and a copy containing both the English and Kannada version must be handed by the treasury at the despatching station to the Military Officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the Military Officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.]

INSTRUCTIONS.

1. The Military Officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

2. The guard should be accommodated in a brake-van attached to the treasure-van or in the end compartment of the carriage next adjoining the treasure-van; and the doors of the compartment occupied by the guard should never be locked.

3. The escort officer will wire to the receiving officer the number of the train (passenger or goods) conveying the remittance and its hour of departure and will also wire again *en route* if any changein the train has been made or anything has occurred to delay its arrival.

4. An officer relieving such a guard will see that the numbers of the wagons agree with those given in the blank receipt tendered for his signature; that the locks are secure; and that the locked doors of the van cannot be opened.

5. The officer in charge of such a guard should be provided with a lantern which will burn all night, and should cause a sentry to alight at every alternate stopping place and ascertain that the locks have not been tampered with. During any long stoppage, a guard must remain on duty by the door of the treasure-wagon; if there be several such wagons, it will suffice to tell off two men, who may stand, one at each end of the wagons.

6. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

7. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for '..............bags said to contain coin to the value of Rs..............' or for '.. ....boxes, with marks and weights detailed in the invoice, said to contain coin or notes to the value of Rs............' If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise, he should be allowed to return at once.

The form of receipt to be used by a relieving guard should run thus:—

"Received charge from ....Military Officer of............... district, of railway wagon No.............said to contain................boxes aggregating Rs..............., wagon No...........said to contain........... boxes aggregating Rs.................(and so on). The wagons were duly locked, and one key for each made over ....Receipts to be given by other relieving guards are also acknowledged." The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the Military Officer is acquainted with that language, otherwise in Kannada.

8. The escort officer will present the command certificate for examination to the remitting treasury before the remittance is handed over to him. He should also present it for examination to the Treasury Officer taking charge of the treasure. The latter will satisfy himself that he is taking over the treasure from the officer named in the command certificate and will at the same time check the strength of the escort with that stated in the command certificate, noting any difference that he may find. When all is correct he will merely sign the command certificate.

9. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway.

10. When a shroff accompanies a remittance, he is responsible during the whole course of the journey for the contents of the boxes and the Military guard acts as an escort. The shroff will not interfere in any way in the performance by the escort of its legitimate duties, but he must be permitted to satisfy himself that all necessary precautions are being taken. In the event of damage occurring to a box, it is the duty of the shroff to take over any coin that may fall out and to verify the contents and re-pack the box if re-packing beomes necessary. The escort officer must not permit the shroff to be interfered with in the execution of his duties.

INDEX.

This index deals only with the rules in the several chapters of this Volume and does not cover the Appendices or the Forms. It has been compiled solely for the purpose of assisting references and no expression used in it should be considered as in any way interpreting the rules.

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Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Article affected	Date of receipt	Date of posting	Initials of poster

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GOVERNMENT OF HIS HIGHNESS THE MAHARAJA
OF MYSORE

MYSORE CIVIL ACCOUNT CODE

VOLUME I

APPENDICES AND FORMS

SECOND EDITION

Corrected to 31st December 1925

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APPENDIX I.

CHAPTER I.—ARTICLE 4.

Receipt and custody of cash chests and other valuables of Departments.

The following officers are authorised to place their cash chests (locked and sealed) for safe custody in the Treasury nearest to them:—

(*a*) Officers of the Public Works Department.

(*b*) Presiding Judges of all the Civil Courts in the State.

(*c*) Agricultural Inspectors. (*G. O. No. 7677-8—A. & E. 99-19-13, dated 17th February 1920.*)

(*d*) Sericultural Inspectors. (*G. O. No. I. C. 751-2—A. & E. 266-23-2, dated 29th July 1924.*)

2. Whenever there is sufficient space available in the Strong Rooms of the treasuries, permission may be granted by the Deputy Commissioners of Districts, for keeping, for safe custody, in the treasuries, the cash boxes of the Local Bodies. (*G. O. No. L. 4718-37—L. B. 144-23-3. dated 5th January 1925.*)

3. Chests or boxes containing valuable properties and securities belonging to wards may be deposited, under the orders of the Court, in the Government Treasury for safe custody, till the wards come of age or till the court orders their withdrawal. In such cases, a fee of one rupee per mensem shall be levied for each chest or box (*G. O. No. Fl. 6352-3—G. F. 99-18-4, dated 27th May 1919*).

4. Agricultural banks are allowed to lodge, for safe custody in Taluk or District Treasuries, the discharged bonds, title deeds or other documents. (*G. O. No. 9195-35—Fl. 888, dated 24th March 1898.*)

5. Under para 7 of the rules for the evacuation and disinfection of towns and villages, other than the cities of Bangalore and Mysore, (the Mysore Plague Regulation and Rules) District and Taluk Treasuries are authorised to receive for safe custody, valuables belonging to private persons deposited at the time of evacuation of a town or village owing to plague,

If a box or boxes containing cash or valuables so deposited be not removed by the owner or owners within three months from the date of re-occupation of the village or town, it will be in the discretion of the Deputy Commissioner to levy a monthly fee ranging from annas four to rupee one on each such box. *(G. O. Nos. Fl. 861-2, dated 15th September 1903 and 1613-24—San 137-05, dated 18th August 1906.)*

6. The cash chests of Post Offices may be imbedded in a prominent place in the treasury guard room adjoining the strong room in Taluk Treasuries. Access to the guard room should be given to the officials of the Postal Department to enable them to open the chests whenever necessary. Any extra expenditure that this arrangement may involve will be borne by the Imperial Postal Department. *(G. O. No. J. 3166-76—Pol 69-12-12, dated 6th May 1914.)*

7. Jewels and other valuables belonging to temples may be deposited for safe custody in Taluk or District Treasuries, under the sanction of the Deputy Commissioner. In such cases, the temple authority should present the articles to the treasury, secured in a separate box or bag, together with a list in duplicate, in the prescribed form, duly signed by such authority. The Officer in charge of the treasury, after carefully verifying the articles, should sign the lists, return one to the temple authority and keep the other in the treasury together with the jewels. A separate box should be provided for each individual institution when the value of the jewels in the ordinary custody of the treasury exceeds Rs. 1,000. After an inventory is taken, the box should be locked and sealed by the Treasury Officer. The temple seal, where one exists, should also be affixed thereto. When any jewels are withdrawn, a proper acquittance should be taken, from the person or persons taking delivery, in the original list retained at the treasury. A note of the delivery should also be made by the Treasury Officer in the duplicate list left in the custody of the temple authority. Detailed rules are given in Government Order No. 1833-43—Muz. 535-09-16, dated 18th January 1919.

8. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received for safe custody at the discretion of the Deputy Commissioner, Treasury Department.

9. For the chests and parcels received, a register should be maintained showing :—

(i) Serial number ;
(ii) Date of receipt ;
(iii) From whom received ;
(iv) Number of boxes, packets, etc., and marks on them if any ;

(v) Description of valuables said to be contained in them ;

(vi) Circumstances and conditions of receipt ;

(vii) Initials of Treasury Officer and of Treasurer ;

(viii) Date of return ;

(ix) To whom returned ;

(x) Initials of Treasury Officer and of Treasurer ;

(xi) Full signature of the person through whom the article was returned.

10 In the case of departmental cash chests, a single entry only is made in the register, quoting the Government order, if any, under which the chest is received. A separate register should be kept for the daily return and deposit of the chest. This register should contain the Treasury Officer's acknowledgment and remain with the head of the office, when the chest is in the strong room. When the head of the office requires the return of the cash chest, he should sign an acknowledgment in this register and send it to the treasury. On receipt of the signed register, the Treasury Officer should return the cash chest.

11. The Treasury Officer and the Treasurer should, before placing the boxes, etc., under double locks, see that the seals are intact. When a change in the charge of a treasury takes place, the Relieving Officer should see that the seals are in proper order and that the packets, etc., in the treasury agree with the entries in the register. Any safe custody receipt granted by the treasury should be duly noted in the register, and its return insisted upon before the valuables are given up.

12. (*a*) The Treasury Officers should examine once a month, the condition of boxes of jewellery, bullion and other valuables lodged in the treasury for safe custody and record the result of such examination in the register of boxes kept at the treasury.

(*b*) The examination should be confined to the outward appearance of the boxes, *viz.*, locks and seals.

13. If the cash chest of a civil court is sent to the treasury after it has been closed, it should be taken charge of by the officer in charge of the treasury guard who will give an acknowledgment in the receipt book with which it is sent. On the opening of the treasury the following day, the chest should be made over by the guard officer to the Treasury Officer, who should, if the box be locked and the seals intact, direct it to be kept in the treasury, giving the guard officer an acknowledgment therefor. The Treasury Officer will not be responsible for the cash chest while it is in the charge of the treasury guard. (*G. O. No. Fl. 1050-60, dated 24th October 1903.*)

14. In case of money arriving from a distance too late in the day for examination, it may be kept in sealed bags under double locks, but only until the following day, the fact being recorded in the register mentioned above.

15. A list of the chests, packets, jewels, etc., remaining in each treasury, should be submitted regularly every month to the Deputy Commissioner of the District for scrutiny. (*G. O. No. 6193-202—R. F. 185-92, dated 31st October 1892 and No. R. 2084-93—R. M. 12-23-2, dated 14th November 1923.*)

APPENDIX II

CHAPTER I.—ARTICLE 23.

List of Non-gazetted Officers exercising the privilege of drawing bills from the Treasuries.

Designation of officers	Nature of charges drawn	Remarks
1	2	3
(1) Amildars	(*a*) Pay and travelling allowances of Taluk Revenue and miscellaneous establishments and fixed contingencies thereof.	
	(*b*) Pay of travellers' bungalow establishments.	
	(*c*) Pay and travelling allowance of Taluk Police establishments and fixed contingencies therof.	
	(*d*) Dieting and moving charges of under-trial prisoners.	To be countersigned by the District Superintendent of Police before encashment.
	(*e*) Revenue process service charges.*	*To be countersigned by the Deputy Commissioner of the District before payment.
	(*f*) Phutpahani charges.	
	(*g*) Remuneration to shanbhogues and patels.	
	(*h*) Muzrai charges	
(2) Taluk Treasury Officers.	(*a*) Charges on account of remittance of treasure up to Rs. 50 in each case.	
	(*b*) Travelling allowance to Barr sepoys accompanying remittances, towards railway fare, etc.	
(3) Forest Range Officers.	(*a*) Pay and travelling allowance of Rangers and their establishments.	
	(*b*) Contingent charges of Ranges.	To be countersigned by the District Forest Officer, before payment.

Designation of officers	Nature of charges drawn	Remarks
1	2	3
(4) Excise Inspectors.	Pay and travelling allowance of Excise establishments.	
(5) Sub-Registrars and *ex-officio* Sub-Registrars.	(*a*) Pay and travelling allowance of Sub-Registrars and their establishments and allowance of *ex-officio* Sub-Registrars.	
	(*b*) Remuneration to copyists.	To be countersigned by the District Registrar before payment.
(6) Meteorological observers at Mysore, Chitaldrug and Hassan.	Allowance of observers and pay of peons.	
(7) Taluk Lock-up-officers.	Contingencies.	
(8) Sub-Assistant Surgeons, Pandits and Hakims in charge of dispensaries.	Pay and travelling allowance of Sub-Assistant Surgeons and Dispensary establishments including fixed contingencies.	
(9) Head Master, Ayurvedic College.	(*a*) Pay and travelling allowance of Head Master and establishments. (*b*) Contingencies.	
(10) Chief Sanitary Inspectors	Pay and travelling allowance of Chief Sanitary Inspectors and their contingent charges.	To be countersigned by the President, District Board, before payment.
(11) Assistant Inspectors and Inspectresses of Education.	(*a*) Pay and travelling allowance of Assistant Inspectors and their establishments. (*b*) Pay, scholarship and grant-in-aid bills of Village Elementary (primary) Schools and Taluk Primary Schools. (*c*) Contingent charges of Assistant Inspectors and Assistant Inspectresses.	

Designation of officers	Nature of charges drawn	Remarks
1	2	3
(12) Head Masters and Head Mistresses of all Government schools at Bangalore, Head Masters and Head Mistresses of all Middle Schools at all places and Incomplete Middle Schools at all Taluk Head Quarters	(*a*) Pay and travelling allowance of school-masters and menials. (*b*) Scholarships.	
(13) Curator, Central Book Depot.	(*a*) Pay and travelling allowance of the Curator and his establishments. (*b*) Contingent charges.	
(14) Superintendents, Industrial Schools, and Head Masters, Weaving Schools, etc.	(*a*) Pay and travelling allowance of teaching staff and menial staff and fixed contingencies.	
	(*b*) Special contingencies.	To be countersigned by the Director of Industries and Commerce and pre-audited by the Comptroller before payment.
(15) Agricultural Inspectors in charge of Ranges, and Sri Krishnarajendra Dharma Vyavasaya Patasala, Chikanhalli, and Farm Managers Nagenhalli and Babbur Farms.	Pay and travelling allowance of Inspectors, Farm Managers and their establishments.	

Designation of officers	Nature of charges drawn	Remarks
1	2	3
(16) Curator, Mysore Gardens	Pay and travelling allowance of the Curator and the garden establishments at Mysore and Seringapatam.	To be countersigned by the Superintendent, Government Gardens, before payment.
(17) Inspectors in charge of Veterinary hospitals and dispensaries.	(*a*) Pay and travelling allowance of Inspectors and their establishments. (*b*) Contingencies.	
(18) Sericultural Inspectors in charge of farms, schools, etc,.	Pay and travelling allowance of Inspectors and their establishments.	
(20) Co-operative Inspectors in charge of independent circles.	Pay and travelling allowance of Inspectors and menials attached to them.	
(21) Commandants of Battalions and regiments.	Pay, travelling allowance and contingent bills.	
(22) Farm Assistant, the Hessarghatta Grass Farm,	Pay, travelling allowance and contingent bills.	To be countersigned by the Chief Commandant, before payment.

Note.—Bills for travelling allowance should be countersigned by (i) the superior officer of the drawer of the bill, provided that such officer is a Gazetted Officer or (ii) by the next higher officer, when the immediate superior is not a Gazetted Officer, before payment at the treasuries.

APPENDIX III.

CHAPTER II.—ARTICLE 44.

Rules regarding classification of receipts.

(Printed separately.)

APPENDIX IV.

CHAPTER III.—ARTICLE 50.

Model form of Bond of Indemnity for drawing Leave Allowance, etc.*

This Indenture made between
Banker and Agent
carrying on business as a Banker and Agent under the style or firm of of the one part and the Dewan of Mysore, of the other part.

Whereas the said Messrs. as such Bankers and Agents as aforesaid have been in the habit of receiving from the Comptroller in Mysore payment of the sums from time to time payable to their customers by way of pay, pension, or allowances from the Government of Mysore upon production at the time of each such payment of a certificate to the effect that person on whose behalf such payment was claimed was then alive. And whereas in order to save time and expense in obtaining payment of such sums the Government of Mysore has agreed to dispense with the production of the said certificates upon the terms and conditions hereinafter contained and the said has agreed to enter into the Covenants on his part hereinafter contained. Now this Indenture Witnesseth that in pursuance of the said Agreement and in consideration of the premises he the said hereby †Covenants with the Dewan of Mysore, that so long as the production of the Certificates hereinbefore referred to shall be dispensed with the said firm of......... will within seven days from the time when the said firm shall have received notice of the death of any customer for the receipt of or on whose behalf they may have received any such pay, pensions, or allowances as are hereinbefore referred to communicate the date of such death to the Comptroller in Mysore for the time being and further that the said firm will immediately after the expiration of the said period of seven days repay and refund to the Dewan of Mysore for the time being so much of any moneys which may have been received from the Comptroller for the time being on behalf of any customer as shall be in excess of the amount of the pay, pension, or allowances to which such customer was entitled upto the date of his decease and further that in the event of any change in the constitution of the said firm by the death or retirement of any one or more of the partners the surviving or continuing partners or partner shall forthwith communicate such change and the names or name of any new partner or partners to the Comptroller in Mysore for the time being. Provided lastly and it is hereby agreed and declared that the expressions "the firm of " and "the said firm" shall signify and extend to as well the said as also any other person or persons who may for the time being constitute the said firm. In Witness whereof the said has hereunto set his hand and seal the day and year first above written.

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*In this form there is only one partner; if there are more, the necessary alterations should be made.

†If there are two partners, the words "jointly and severally" should be inserted here.

APPENDIX V.

CHAPTER III.—ARTICLE 52.

Rules relating to Mysore Income-tax.

Part I.

Extracts from the Mysore Income-tax Regulation 1923 (V of 1923) with supplementary notes and instructions.

Short title, extent and commencement.

1. (1) This Regulation may be called the Mysore Income-tax Regulation, 1923.

(2) It extends to the whole of Mysore,

Definition.

2. In this Regulation, unless there is anything repugnant in the subject or context,—

(2) "assessee" means a person by whom Income-tax is payable ;

(7) "Income-tax Officer" means a person appointed to be an Income-tax Officer under section 5 ;

(9) "person" includes a Hindu undivided family ;

(10) "prescribed" means prescribed by rules made under this Regulation ;

(11) "previous year" means—

(*a*) the twelve months ending on the 30th day of June next preceding the year for which the assessment is to be made.

(15) "Total income" means total amount of income, profits and gains from all sources to which this Regulation applies computed in the manner laid down in section 16;

CHARGE OF INCOME-TAX.

Charge of Income-tax.

3. Income-tax shall be charged for each year, at the rate or rates specified in Schedule I, in accordance with and subject to the provisions of this Regulation, in respect of all income, profits and gains of the previous year of every individual.

Application of Regulation.

4. (1) Save as hereinafter provided, this Regulation shall apply to all income, profits or gains, from whatever source derived, accruing or arising, or received in Mysore, or deemed under the provisions of this Regulation to accrue, or arise, or to be received in Mysore.

(3) This Regulation shall not apply to the following classes of income:—

(i) Any income derived from property held under trust or other legal obligation wholly for religious or charitable purposes, and in the case of property so held in part only for such purposes, the income applied or finally set apart for application, thereto.

(ii) Any income of a religious or charitable institution derived from voluntary contributions and applicable solely to religious or charitable purposes.

(iv) Interest on securities which are held by, or are the property of, any Provident Fund to which the Provident Funds Regulation, 1916, applies.

(v) Any capital sum received in commutation of the whole or a portion of a pension, or in the nature of consolidated compensation for death or injuries, or in payment of any insurance policy, or as the accumulated balance at the credit of a subscriber to any such Provident Fund.

(vi) Any special allowance, benefit or perquisite specifically granted to meet expenses wholly and necessarily incurred in the performance of the duties of an office or employment of profit.

(vii) Any receipts not being receipts arising from business or the exercise of a profession, vocation or occupation, which are of a casual and non-recurring nature, or are not by way of addition to the remuneration of an employee.

(ix) Interest received on any security of the Government of India.

In this sub-section "Charitable purposes" includes relief of the poor, education, medical relief, and the advancement of any other object of general public utility.

NOTE 1.—The following are the allowances which are not taxable under exceptions VI and VII of the above section and under exemptions granted by Government under Section 60:—

1. Travelling allowance.
2. Tentage and horse allowance.
   This is subject to the condition that the officer concerned has provided and actually maintains the camp equipage of his rank in a serviceable condition.
3. Permanent monthly travelling allowance.
4. Conveyance allowance.
5. Any allowance granted to meet specific expenditure such as compensation for dearness of provisions, etc.

On Railways—

6. Night allowances to guards and drivers (para 117 Mysore Railway Code Vol. I.)
7. Water allowances.
8. Allowances to Station Masters for handling (loading and unloading) goods.

NOTE 2.—An Officer cannot be permitted to forego pay or other allowances in order to avoid the incidence of authorised taxation.

INCOME-TAX AUTHORITIES.

Income-tax authorities.

5. (1) There shall be the following classes of Income-tax authorities for the purposes of this Regulation, namely:—

(*a*) Commissioner of Income-tax,
(*b*) Deputy Commissioners of Income-tax, and
(*c*) Income-tax Officers.

TAXABLE INCOME,

Salaries.

7. (1) The tax shall be payable by an assessee under the head "Salaries" in respect of any salary or wages, any annuity, pension or gratuity, and any fees, commissions, perquisites or profits received by him in lieu of, or in addition to, any salary or wages, which are paid by or on behalf of Government, or a local authority.

Provided that the tax shall not be payable in respect of any sum deducted under the authority of Government from the salary of any individual for the purpose of securing to him a deferred annuity or of making provision for his wife or children, provided that the sum so deducted shall not exceed one-sixth of the salary.

Explanation.—The right of a person to occupy free of rent as a place of residence any premises provided by his employer is a perquisite for the purposes of this sub-section.

NOTE.—1. The cash value to be fixed for such quarters for the computation of income-tax should be on the basis of the rental of similar buildings in the locality but subject to a minimum of eight per cent of the capital cost of the building and a maximum of ten per cent of the salary of the officer exclusive of perquisites. (*Government Order No. Fl. 3571-80—I. T. 36-23-2, dated 4th January 1924.*

NOTE.—2. Fees for conducting an examination when the conduct of the examination is not part of the Officer's ordinary duties are not chargeable as salaries, but as income from other sources under section 12.

NOTE.—3. "Salary" shall include the undermentioned allowances:—

1. Acting allowance.
2. Charge allowances.
3. Personal allowances.
4. Duty allowance.

As defined in the Mysore Service Regulations.

5. Local and Malnad allowances.
6. Allowances for house rent or the value of rent free quarters.
7. Exchange compensation allowance.
8. Staff allowances (unless they are given in lieu of Travelling Allowance.)

On Railways:—

9. Mileage allowance to guards (para 117, Mysore Railway Code, Vol. I.)

10. Overtime and trip allowance including relieving allowance of Locomotive and Traffic Staff (paras 122 and 126 Mysore Railway Code Vol I.)

11. Bonuses under paras 118 and 119 Mysore Railway Code Vol. I.

NOTE 4.—The tax is leviable on the gross salary, subject however, to deductions of such portion of the salary as—

(1) is deducted under the rules for the Mysore State Life Insurance, State Provident Fund and Family Pension Fund.

Contributions to the State Family Pension Fund are exempt only if the beneficiaries are the Officers' wife and children.

Repayments of the advances allowed under Rule 10 of State Provident Fund rules are not exempt from income-tax. The same principle applies to State Railway Provident Fund.

Voluntary deposits in Railway Provident Fund, Savings Banks and Savings Associations which are held at the absolute disposal of the contributor or depositor are not exempt.

(2) is deducted as fine inflicted by the head of an office or department or by Government.

A portion of salary withheld under an order of a Court is not a sum compulsorily stopped from salary within the meaning of this clause and is hence liable to income-tax.

Provided that (1) the total amounts deducted under (1) do not exceed one-sixth of the salary in an official year.

(2) The above deductions with the exception of those under (2) are not taken into account in determining whether the income is liable to the tax or in determining the rate at which the tax shall be leviable.

Advances of pay and other advances made by Government to its officers are not chargeable to income-tax and no allowance is admissible in respect of sums deducted from salary in repayment of such advances.

(2) Any income which would be chargeable under this head if paid in Mysore shall be deemed to be so chargeable if paid to a Mysore subject or any employee of the Government of Mysore outside Mysore by Government or by a local authority established by Government.

NOTE.—British pensioners residing in Mysore will pay to the Mysore Government the tax on their income and to the British Indian Government only the difference between the British Indian Income-tax payable on the pension and the tax levied thereon in Mysore, while Mysore pensioners living in British India will pay tax only to the Government of India and will pay no tax to Mysore Government on their pensions so long as the Mysore rates are lower than those of British India (*Government Order No. Fl. 326-36—I. T. 23-21-13, dated 18th July 1924.*).

8. The tax shall be payable by an assessee under the head "Interest on securities" in respect of the interest receivable by him on any security of the Government of Mysore, or on debentures or other securities for money issued by or on behalf of a local authority or a company. Interest on securities.

Provided that no income-tax shall be payable on the interest receivable on any security of the Government of Mysore issued or declared to be income-tax free.

NOTE.—The following classes of income shall be exempt from income-tax but shall be taken into account under section 16 (1) in determining the total income of the assessee for the purpose of deciding whether he is liable to income-tax and also for determining the rate at which he shall pay income-tax on his other income:—

1. The interest on the following Securities of the Government of His Highness the Maharaja of Mysore:—

(i) The Twenty-year 6¼ per cent Bonds of 1920;
(ii) The ten year 7 per cent bonds of 1921; and
(iii) The Twenty to Thirty-year 6½ per cent bonds of 1921.

2. The income derived from debentures issued by District Boards and Municipalities in the State which carry interest at 6 per cent or less. (For three years from 1st July 1925 *Government Order No. Fl. 3427—I. T. 22 25-2, dated 15th December 1925.*

Exemption in the case of life insurances.

15. (1) The tax shall not be payable by an assessee in respect of any sums paid by him to effect an insurance on his own life or on the life of his wife, or in respect of a contract for a deferred annuity on his own life or on the life of his wife, or as a contribution to any Provident Fund to which the Provident Funds Regulation, 1916, applies.

(2) Where the assessee is a Hindu undivided family, there shall be exempted under sub-section (1) any sums paid to effect an insurance on the life of any male member of the family or of the wife of any such member.

(3) The aggregate of any sums exempted under this section shall not, together with any sums exempted under the proviso to sub-section (1) of section 7, exceed one-sixth of the total income of the assessee.

NOTE 1.—These exclusions may be made at the time of the payment of " Salaries." It is not the duty of the Audit Officer or the Head of an office who makes the deductions from the pay of the Government servants to see that the allowances claimed do not exceed one sixth of the income of the assessee. This should be done by the Income-tax officer on receipt of the annual returns prescribed in section 21.

NOTE 2.—If a life insurance premium is payable in sterling, the amount to be excluded from gross salary, etc., is the actual cost of remittance as stated by the assessee or if the assessee is unable to state such actual cost, the equivalent in rupees of the sterling payment calculated at the official rate of exchange prevailing at the time the abatement of income-tax is claimed.

NOTE 3 (a).—A claim to reduction in the amount of salary pension or annuity liable to assessment, on account of payment made to a Life Insurance Company or to a Family Pension Fund (if the payment is made otherwise than by deduction from salary) must be supported either by :—

1. the original receipt of the Insurance Company, or

2. (In the case of deductions claimed by a servant of the Government or of a local authority) a copy of the same presented together with the original to the officer who pays the salary and attested by that officer who should after such attestation return the original with a note endorsed upon it that it has been produced and allowed deduction for, the copy being attached to the bill sent with the list of payments; or

3. a duplicate receipt or certificate of payment given by the Insurance Company provided a certificate is given that the original receipt is lost or is not forthcoming and that abatement has not been claimed and admitted on the original receipt previously.

4. In the case of a deduction claimed by a servant of a local authority or of the Palace on account of contributions to the State Life Insurance Fund or the State Family Pension Fund by a certificate of the Disbursing Officer that the deductions claimed have been credited to the Fund or Funds concerned.

(*b*) In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office whence it will be returned as soon as the fact of payment is admitted in due course of audit.

(*c*) Where the Income-tax Officer is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must however in all cases receive and adjudicate the claims to the remissions in sufficient time to prevent of bills being postponed pending the adjudications.

NOTE 4.—An abatement of income-tax on a life insurance premium may be allowed (1) whenever salary is drawn in the official year within which the premium is paid or (2) whenever the premium in respect of which the abatement is claimed has been paid within six calendar months ending with the close of the month for which the salary is drawn. (*G O. No. R. 486-7—I. T. 4-21-2, dated 25th July 1921.*)

Exemptions and exclusions in determining the total income.

16. (1) In computing the total income of an assessee sums exempted under the proviso to sub-section (1) of section 7, and section 15, shall be included.

Reduction of tax when margin above a certain limit is small.

17. Where owing to the fact that the total income of any assessee has reached or exceeded a certain limit, he is liable to pay income-tax or to pay income-tax at a higher rate, the amount of income-tax payable by him shall, where necessary, be reduced so as not to exceed the aggregate of the following amounts, namely:—

(*a*) the amount which would have been payable if his total income had been a sum less by one rupee than that limit, and

(*b*) the amount by which his total income exceeds that sum.

NOTE.—Any refund on account of reduction of tax allowed in this section will be claimed at the end of the year from the Income-tax officer.

DEDUCTIONS AND ASSESSMENT.

Payment by deduction at source.

18. (1) Income-tax shall, unless otherwise prescribed in the case of any security of the Government of Mysore, be leviable in advance by deduction at the time of payment in respect of income chargeable under the following heads :—

(i) "Salaries"; and

(ii) "Interest on securities."

(2) Any person responsible for paying any income chargeable under the head "Salaries" shall at the time of payment, deduct income-tax on the amount payable, at the rate applicable to the estimated income of the assessee under this head :

Provided that such person may, at the time of making any deduction, increase or reduce the amount to be deducted under this sub-section for the purpose of adjusting any excess or deficiency arising out of any previous deduction or failure to deduct.

NOTE 1.—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected. (*Vide* also section 36.)

NOTE 2.—Under the above section income-tax leviable on salaries should be deducted at the time of payment of the same and it is to be recovered monthly if salary is paid monthly and credited to Government under the head "Income-tax". The officers responsible for the deduction of income-tax on "Salaries" are the following :—

1. The Comptroller or other Audit Officer in Bangalore for all Gazetted Officers, (including in this term) Amildars, and others who draw their pay on separate bills (Form No. 11) and whose bills are preaudited.

2. Treasury Officers for all Gazetted Officers and others who draw their pay from treasuries on separate bills and also for all pensioners and gratuitants, who draw their pensions and gratuities from treasuries.

NOTE.—The term "Treasuries" and "Treasury Officers" include "Taluk Treasuries" and "Taluk Treasury Officers."

3. Heads of offices, and schools, colleges and other Government institutions for all non-gazetted officers whose pay is drawn on establishment bills.

4. Disbursing officers in the Survey and Industries and Commerce Departments in respect of the establishment under them, the salaries of which are paid by cheques.

The Deputy Superintendent, Revenue Survey, will be treated as the disbursing officer for the Revenue Survey Department and the Director, for the Industries and Commerce Department, for the purpose of this rule.

5. The Auditor, Mysore Railways, for all Railway Employees under his audit.

NOTE 3.—The income-tax should be calculated on the estimated income of the assessee for the year. Any short recovery or excess recovery in the previous month or months may be subsequently recovered or paid by deduction when disbursing or paying the salary. The deduction should not be made in those cases in which it is clear that the total annual income will be below the taxable minimum, although owing to the inclusion of arrears relating to previous months, the amount drawn in any particular month exceeds the monthly limit of Rs. 200. *(G. O. No. 2534-6—I. T. 12-22-2, dated 8th December 1922).*

NOTE 4.—The deduction of tax from a gratuity should be at the rate applicable to the gratuity taken by itself. Thus no deduction will be made from a gratuity of less than Rs. 2,400.

18. (3) The person responsible for paying any income chargeable under the head "interest on securities" shall at the time of payment, deduct income-tax on the amount of the interest payable at the maximum rate.

Note 1.—(Para 40 A of the rules issued in (G. O. No. Fl. 911—I. T. 48-22-26, dated 7th August 1923.)

Where the Income-tax Officer is satisfied that the total income of a holder of a Government Security liable to income-tax, is below the taxable minimum or, is not likely to fluctuate so widely as to alter the rate appropriate to the total income, he may, on application made to him in this behalf, issue a certificate authorising the person paying the interest on securities to make no deduction of tax or to deduct the tax at a lower rate than the maximum. Such a certificate should be in the following form:—

Form of certificate to be given to a person paying income-tax at a rate less than the maximum rate on interest received on securities.

Income-tax Office..................

Dated..........192 .

To

....

....

....

I hereby authorise (1)..................................

....

(1) Name and address of person paying the interest.

to deduct income-tax at the rate of (2)......................—....

(2) Rate of income-tax sanctioned.

pies in the rupee when paying interest on the following securities to their present holder (3)..................

(3) Name of person receiving interest.

This authorisation will remain in force until cancelled by me.

Description of securities.

....

Income-tax Officer.

Noto 2.—On the production of such a certificate the person responsible for paying the interest shall make the deduction at the rate stated therein and not at the maximum rate.

When any exemption is allowed or a lower rate is levied the Treasury Officer should record in the payees' receipt that the prescribed certificate has been produced and note the fact in the column "deduction of Income-tax" in the Register of payments of interest on pro-notes.

(4) All sums deducted in accordance with the provisions of this section shall, for the purpose of computing the income of an assessee, be deemed to be income received.

(5) Any deduction made in accordance with the provisions of this section shall be treated as a payment of income-tax on behalf of the person from whose income the deduction was made, or of the owner of the security, as the case may be, and credit shall be given to him therefor in the assessment, if any, made for the following year under this regulation:—

Provided that, if such person or such owner obtains, in accordance with the provisions of this Regulation, a refund of any portion of the tax so deducted, no credit shall be given for the amount of such refund.

(6) All sums deducted in accordance with the provisions of this section shall be paid within the prescribed time by the person making the deduction to the credit of the Government of Mysore, or as the Government directs.

NOTE.—In calculating the amount of tax payable, the amount due on a fraction of a rupee shall be neglected. (*Vide.*, also section 36.)

(7) If any such person does not deduct and pay the tax as required by this section, he shall, without prejudice to any other consequences which he may incur, be deemed to be personally in default in respect of the tax.

(8) The power to levy by deduction under this section shall be without prejudice to any other mode of recovery.

(9) Every person deducting income-tax in accordance with the provisions of sub-section (3) shall, at the time of payment of interest, furnish to the person to whom the interest is paid a certificate to the effect that income-tax has been deducted, and specifying the amount so deducted, the rate at which the tax has been deducted, and such other particulars as may be prescribed.

NOTE 1.—A similar certificate will be furnished in cases where any exemption is allowed or a lower rate is levied under note 2 to sub-section 3.

NOTE 2.—(Para 13 of the rules issued in G. O. No. Fl. 911—I. T. 48-22-26, dated 7th August 1923).

The certificate to be furnished under this section by any person paying interest chargeable to income-tax on any security of the Government of Mysore shall be in the following form:—

Draft No. (1.) .... (1) This number also appears in the interest cages on the back of the security.

Certified that Rs. .... being income-tax at the rate of.... pies per rupee has been deducted by draft of this date from Rs. ...... being the amount of interest.

for Rs........
on (2).................... for Rs. ....standing in the name
for Rs. .... (2) Name of security.
of..

............192 . *Superintendent or Principal Officer.*

TO BE SIGNED BY CLAIMANT.

I hereby declare that the securities on which interest as above specified has been received were my own property and were in the possession of ....at the time when income-tax was deducted.

Signature................
Date...................

(*N. B.*—The securities to be produced when required in support of any claim.)

NOTE 3.—(Para 13 A of the rules.) The certificate to be furnished by the person paying any interest on debentures or other securities for money issued by or on behalf of a local authority or company shall be in the following form:—

Name of local authority/company.........................
Address...............................

To

....
....
....

I/We hereby certify that Rs. .... being Income-tax at the rate of ....pies per rupee has been deducted from Rs. ...... being the amount of interest at the rate of .... per cent per annum due*............on debentures Nos. ....of Rs. .... each of the†............and that it has been or will, within the prescribed period, be paid by me/us to the Government of Mysore at....

....
.... 192 . *Principal Officer or Managing Agents.*

*The date on which interest is payable.

† Here enter the names of the local authority or the company.

TO BE SIGNED BY CLAIMANT.

I hereby declare that the securities on which interest as above specified has been received were my own property and were in the possession of ....at the time when income-tax was deducted.

Signature................
Date....................

(*N. B.*—The securities to be produced when required in support of any claim.)

Payment in other cases.

19. In the case of income chargeable under any other head than those mentioned in sub-section (1) of section 18, and in any case where income-tax has not been deducted in accordance with the provisions of that section, the tax shall be payable by the assessee direct.

Annual return.

21. The prescribed person in the case of every Government office, and the principal officer or the prescribed person in the case of every local authority, shall prepare, and, within thirty days from the 30th day of June in each year, deliver or cause to be delivered to the Income-tax Officer in the prescribed form a return in writing showing—

(*a*) the name and, so far as it is known, the address, of every person who was receiving on the said 30th day of June, or has received during the year ending on that date;

(*b*) the amount of the income so received by each such person and the time or times at which the same was paid;

(*c*) the amount deducted in respect of income-tax from the income of each such person.

NOTE 1.—(Para 15 of the rules issued in Government Order No. Fl. 911—I. T. 48-22-26, dated 7th August 1923.)

The returns for Government Officers under this section shall be prepared and submitted to the Income-tax Officer by—.

1. The Comptroller or other Audit Officer for all Gazetted Officers (including in this term Amildars) and others who draw their pay on separate bills and whose bills are preaudited.

2. Treasury Officers for all Gazetted Officers and others who draw their pay from treasuries on separate bills and also for all pensioners (including British pensioners drawing pension in Mysore) and gratuitants who draw their pensions and gratuities from treasuries.

NOTE.—The term "Treasuries" and Treasury Officers" include "Taluk Treasuries and "Taluk Treasury Officers."

3. Heads of offices and schools, colleges and other Government institutions for all non-gazetted officers whose pay is drawn on establishment bills.

4. Disbursing officers in the Survey Department and in the Industries and Commerce Department in respect of the establishments under them, the salaries of which are paid by cheques.

5. The Auditor, Mysore Railways, for all railway employees under his audit.

6, In the case of persons not covered by the above, such person as the Income-tax Officer may call upon to make the return.

The return should contain complete information as to the total salary drawn by an officer during the whole year. If, therefore, an officer has been transferred from another district, the Treasury Officer by whom the officer happens to be paid at the time of issue of the return, should ascertain from the other Treasury Officers concerned the total salary drawn from the beginning of the year to the date of transfer and include it in his return.

NOTE 2.—To obviate the delay and inconvenience in obtaining the information which is likely to occur when the annual return has to be prepared for the Income-tax Officer, the Treasury Officer when issuing a last pay certificate to an officer, should prepare and attach to it a memorandum in the form prescribed in note 4 giving the information worked up to the date of the last payment.

(1) The Treasury Officer of the place, to which the officer is transferred and to whom the last pay certificate has to be surrendered by the transferred officer in support of his first salary bill presented at the treasury, should see that it is accompanied by a memorandum in the same form showing the deductions on account of income-tax made at the last treasury of payment. Payment of the first bill should not be refused in case the memorandum is not produced, but steps should at once be taken to obtain the memorandum from the Treasury Officer concerned. The memorandum will be filled in from the Register of Gazetted Officers drawing their salaries maintained at the Treasury.

(2) In the case of non-gazetted officers whose pay is drawn on establishment bills the memorandum in the annexed form should be prepared by the head of the office if he is himself the disbursing officer and attached to the last pay certificate of the officer under transfer. But when non-gazetted officers whose pay is drawn from the treasury on separate bills, are transferred, the head of the office on whose countersignature the pay bill is paid should obtain the memorandum from the Treasury Officer of his district, and attach it to the last pay certificate granted by him to the officer transferred for presentation with his bill at the treasury of the district to which he is transferred. If the bills are not countersigned, the last pay certificate and memorandum will be obtained direct from the treasury by the officer transferred. The memorandum in respect of these non-gazetted officers will be prepared from a register maintained in the following form, by all Treasury Officers who grant last pay certificates for officers who draw their salary on separate bills, and by the heads of offices and schools, colleges and other Government institutions and disbursing officers in the Survey Department and in the Industries and Commerce Department who are required to grant such certificates when members of their establishments whose salaries are drawn on establishment pay bills signed by them are transferred. The register will include the names of all such officers whose annual income amounts to Rs. 2,000 and more.

(3) Thus if an officer is transferred from District A to District B in October, he will bring his memorandum from July to September. The Treasury Officer or the head of the office will utilise the information in July next for his annual return. But if the officer is again transferred in February from District B to District C, the Treasury Officer or the head of office in District B will fill in the figures for October to January in the same memorandum and thus will enable the Treasury Officer or the head of the office in District C to prepare the annual return.

Details of deductions on account of income-tax made from the salary bills of Mr........ paid by ......office or treasury.

Month in which salary is drawn	Income				Deductions			Net amount on which income-tax was charged	Income-tax actually recovered
	Gross salary	Remuneration			State Provident Fund	Mysore State Life Insurance Premia, Official Branch			
1	2	3	4	5	6	7	8	9	10
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
July ..									
August ..									
September ..									
October ..									
November ..									
December ..									
January ..									
February ..									
March, etc., ..									
12 months Total..									

NOTE 3.—(Para 16 of the rules.) The minimum income under the head "Salaries" referred to in clause (*a*) of the above section, shall be Rs. 2,000 per annum.

NOTE 4.—(Para 17 of the rules.) The return to be delivered to the Income-tax Officer under the above section shall be in the following form:—

Serial number	Name of person	Postal address of residence	Appointment or nature of employment	Months	Total amount of salary, wages, annuity or pension paid during the year ending on the 30th June 192 .	Amount of gratuity, fees, commission, perquisites (including rent free quarters) or profits in lieu of or in addition to salary or wages	Total of columns 6 and 7	Deductions, sections 7 (1) proviso, section 15	Net amount chargeable	Amount of tax payable	Reduction under section 17	Amount of tax deducted	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				July . . August . . September. . . October . . November . . December . . January . . February . . March . . April . . May . . June . .									

I certify that the above statement contains a complete list of the total amounts paid by .... to all persons who were receiving income on the 30th day of June 192 , at the rate of Rs. 2,000 per annum, or have received during the year ended on that day not less than Rs. 2,000 in respect of salary, wages, annuity, pension, gratuity, fees, commission, perquisites, or profits in lieu of or in addition to salary or wages, and that all the particulars stated are correct.

Signature of person by whom the return is

Dated..........192 . delivered.

(2) In the case of any person other than a company whose total income is, in the Income-tax Officer's opinion, of such an amount as to render such person liable to income-tax, the Income-tax, Officer shall serve a notice upon him requiring him to furnish, within such period, not being less than thirty days as may be specified in the notice, a return in the prescribed form and verified in the prescribed manner setting forth (along with such other particulars as may be provided for in the notice) his total income during the previous year.

(3) If any person has not furnished a return within the time allowed by or under sub-section (1) or sub-section (2), or having furnished a return under either of those sub-sections, discovers any omission or wrong statement therein, he may furnish a return or a revised return, as the case may be, at any time before the assessment is made, and any return so made shall be deemed to be a return made in due time under this section.

Income escaping assessment.

34. If for any reason, income, profits or gains chargeable to income-tax has escaped assessment in any year, or has been assessed at too low a rate, the Income-tax Officer may, at any time within one year of the end of that year, serve on the person liable to pay tax on such income, profits or gains, or, in the case of a company, on the principal officer thereof, notice containing all or any of the requirements which may be included in a notice under sub-section (2) of section 22, and may proceed to assess or re-assess such income, profits or gains, and the provisions of this Regulation shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section:

Provided that the tax shall be charged at the rate at which it would have been charged had the income, profits or gains, not escaped assessment, or full assessment, as the case may be.

Tax to be calculated to nearest anna.

36. In the determination of the amount of tax or of a refund payable under this Regulation, fractions of an anna less than six pies shall be disregarded, and fractions of an anna equal to or exceeding six pies shall be regarded as one anna.

Liability in Special Cases.

Guardians, trustees and agents.

40. In the case of any guardian, trustee or agent of any person being a minor, lunatic or idiot or residing out of Mysore (all of which persons are hereinafter in this section included in the term beneficiary) being in receipt on behalf of such beneficiary of any income, profits or gains chargeable under this Regulation, the tax shall be levied upon and recoverable from such guardian, trustee or agent as the case may be in like manner and to the same amount as it would be leviable upon and recoverable from any such beneficiary if of full age, sound mind or resident in Mysore, and in direct receipt of such income, profits or gains, and all the provisions of this Regulation shall apply accordingly.

Recovery of Tax and Penalties.

46. (5) If any assessee is in receipt of any income chargeable under the head "Salaries," the Income-tax Officer may require any person paying the same to deduct from any payment subsequent to the date of such requisition, any arrears due from such assessee, and such person shall comply with any such requisition, and shall pay the sums so deducted to the credit of the Government, or as the Government directs.

Refunds.

48. (3) If the owner of a security from the interest on which, or any person from whose salary, income-tax has been deducted in accordance with the provisions of section 18, satisfies the Income-tax Officer that the rate of in come-tax applicable to his total income of the previous year was less than the rate at which income-tax has been charged in making such deduction in that year, he shall be entitled to a refund on the amount of interest or salary from which such deduction has been made calculated at the difference between those rates.

Relief in respect of United Kingdom income-tax.

49. (1) If any person who has paid Mysore income-tax for any year on any part of his income proves to the satisfaction of the Income-tax Officer that he has paid United Kingdom income-tax for that year in respect of the same part of his income, and that the rate at which he was entitled to, and has obtained, relief under the provisions of section 27 of the Finance Act, 1920, is less than the Mysore rate of tax charged in respect of that part of his income, he shall be entitled to a refund of a sum calculated on that part of his income at a rate equal to the difference between the Mysore rate of tax and the rate at which he was entitled to, and obtained, relief under that section:

10 and 11 Geo. V., Ch. 18.

Provided that the rate at which the refund is to be given shall not exceed one-half of the Mysore rate of tax.

(2) In sub-section (1)—

(a) the expression "Mysore income-tax" means income-tax and super-tax charged in accordance with the provisions of this Regulation;

(b) the expression "Mysore rate of tax" means the amount of the Mysore income-tax divided by the income on which it was charged;

(c) the expression "United Kingdom income-tax" means income-tax and super-tax chargeable in accordance with the provisions of the Income-tax Acts.

MISCELLANEOUS.

Power to make rules.

59. (1) The Government may make rules for carrying out the purposes of this Regulation and for the ascertainment and determination of any class of income. Such rules may be made for the whole of Mysore or for such part thereof as may be specified.

Power to make exemptions, etc.

60. The Government may by notification in the Official Gazette make an exemption, reduction in rate or other modification, in respect of income-tax, in favour of any class of income, or in regard to the whole or any part of the income of any class of persons.

NOTE.—The following classes of income shall be exempt from income-tax and shall not be taken into account in determining the total income of an assessee for the purposes of the said Regulation:—

1. Scholarships granted to meet the cost of education.
2. Such portion of the income of a member of His Highness' Military Forces as is compulsorily deducted from his salary by the orders, or with the approval of the Government for payment, to a Provident Fund.
3. The allowances attached to—

   the Victoria Cross;
   the Military Cross;
   the Order of British India;
   the Indian Order of Merit;
   the Indian Meritorious Service Medal.
4. The interest on deposits in the Mysore Government Savings Bank.
5. The income derived by the Mysore University or other educational institutions existing solely for educational purposes and not for purposes of profit from fees and other receipts of a similar character.
6. The gratuities which are granted to non-pensionable subscribers to a Railway Provident Fund on their retirement or in the event of their death while in service to their widows or children dependent on them. (*G. O. No. Fl. 1010—I. T. 48-22-28, dated 14th August 1923.*)

SCHEDULE I.

RATE OF INCOME-TAX.

(Section 3.)

A. In the case of every individual, every unregistered firm and every undivided Hindu family—

(1) When the total income is less than Rs. 2,400 ..	Nil.
(2) When the total income is Rs. 2,400 or upwards but less than Rs. 9,000 ..	3 pies in the rupee.
(3) When the total income is Rs. 9,000 or upwards but is less than Rs. 25,000 ..	4½ pies in the rupee.
(4) When the total income is Rs. 25,000 or upwards but is less than Rs. 40,000 ..	6 pies in the rupee.
(5) When the total income is Rs. 40,000 or upwards but is less than Rs. 50,000 ..	9 pies in the rupee.
(6) When the total income is Rs. 50,000 or upwards ..	1 anna in the rupee.
B. In the case of every company and every registered firm, on all incomes not below Rs. 2,400 ..	1 anna in the rupee.

Part II.

Accounts Procedure.

1. The Treasuries, the Account Offices, and the Heads of Offices are responsible for deducting at the time of payment the income-tax leviable on salaries and it is therefore obligatory on the part of the drawers of bills to exhibit the deductions to be effected in bills before they are presented for payment at the Treasuries or sent to the Comptroller for preaudit and payment.

2. The drawers of bills will show the recovery to be effected under a distinct head "Income-tax" in the statement of deductions on Form 11 M. A. C., Vol. I, if they are Gazetted Officers or officers authorised to draw separately in the form provided for Gazetted Officers. In the case of establishments whose pay is drawn from Treasuries on establishment bills (Form 16 M. A. C., Vol. I), by the heads of offices, schools, colleges, or other Government institutions, the total amount to be deducted on account of income-tax must be shown at the foot of the bill along with the deductions on account of State Life Insurance Fund, etc., and a separate statement in Form 51 prepared and appended to the bill, in support thereof.

3. The disbursing officers in the Survey and Industries and Commerce Departments who disburse salaries of their establishments by drawing cheques will show the deductions in their office copies of bills and in those sent to Audit Office as vouchers along with their departmental accounts, in the same manner as in the case of officers presenting bills at the treasury.

4. Under the procedure in force, the Treasury Officers are required to charge the net amounts of bills in the list of payments sent to the Account Office. Deductions on account of income-tax will be shown along with other deductions in the column provided for in the list of payments.

5. The monthly account submitted by the Deputy Superintendent, Revenue Surveys, takes in gross charges on account of establishment payments and the amounts deducted on account of income-tax may therefore be credited to the major head "IV, Miscellaneous Taxes—Income-tax (i Deductions by Government from salaries)" on the receipt side of the account. The officers in the Industries and Commerce Departments will pay the amount deducted on account of income-tax, to the treasury by means of crossed cheques for being credited to the head IV Miscellaneous Taxes-Income-tax I Deductions by Government from salaries.

6. The recoveries in the Railway Department will be credited direct to the heads detailed under "Income-tax" in the Railway books and in the abstracts sent to this office.

7. In the case of District Boards and Municipalities, the Presidents thereof shall recover the tax in respect of the establishments under them and send a crossed cheque to the Income-tax Officer for the amounts collected with a statement giving the following particulars:—

1. Name.
2. Period for which salary, etc., has been paid.
3. Amount of salary, etc., paid.
4. Amount exempted.
5. Amount of tax.

8. The demand notice sent by the Income-tax Officer to the assessees will be accompanied by the prescribed chellan in triplicate (being duly filled in). The assessees will present these chellans with the money to the treasury for credit under "Income-tax" in the treasury accounts. The first copy will be retained by the Treasury, the "duplicate" will be given to the party with the treasury certificate and the "triplicate" will be sent to the Income-tax Officer with a covering list daily after the close of the treasury transactions. The treasury

seal and the official designation of the officer acknowledging the amount should be clearly noted in the chellan. (*Government Order No. R. 11710-20—I. T. 5-20-42, dated 22nd April 1921.*)

NOTE.—The Income-tax Officer, Kolar Gold Fields, will receive the tax tendered to him by the assessees in the Kolar Gold Fields area instead of requiring them to remit the amount direct to the Bowringpet Taluk Treasury. These receipts will be remitted by the Income-tax Officer to the Mysore Bank, Branch, at Oorgaum daily for credit to "Dewan's deposit account", The Income-tax Officer will maintain a receipt or remittance book for remitting these amounts and obtain the signature therein, of the Manager of the Branch Bank. He will also send to the Comptroller monthly a statement of the remittances made by him to the Bank, classified under the prescribed budget heads. (*Government Order No. R. 6018-21—I. T. 29-21-2, dated 9th May 1922..*)

9. The Treasury Officer should forward to the Income-tax Officer every month, a statement showing the collections of income-tax on interest on Government securities in the following form.

Statement showing the collections of income-tax on Government securities during........192 .

Name of owner	Description of security	Number of security	Date of security	Amount of security	Period for which interest is drawn	Amount of interest	Amount of tax	Date of credit in the accounts

10. All refunds will be granted on the special income-tax form of refund.

The whole onus of granting a refund is on the Income-tax Officer alone and it will be a part of the duties of Departmental Officers and not of the Audit Office, to see that the rules have been properly observed.

The refund order books and the pages therein will be machine numbered. Each order of refund will be numbered serially and will be stamped with the stamp of the office of issue. The month and the date of issue will be written and not indicated by a figure.

The books of refund vouchers will remain in the personal custody of the Income-tax Officer.

An Income-tax Officer can make refund of tax to a person resident in his jurisdiction, even though the same was recovered by another Income-tax Officer and credited into a treasury other than the one on which the cheque is drawn.

APPENDIX VI.

CHAPTER V.—ARTICLE 70.

List of officers responsible for forwarding to the Comptroller the Annual Returns of the several establishments.

Official designation of officers	What establishments to be included in the returns
1 Revenue Commissioner ..	His own office establishment.
2 Deputy Commissioners of Districts.	(1) Establishments of Deputy Commissioners, (2) Establishments of Revenue Sub-Divisions, (3) Treasury establishment, (4) Taluk establishments, excluding Police, (5) Tank establishments, (6) District Survey establishments (7) Travellers Bungalow and Kotwal establishments.
3 Superintendent, Revenue Survey and Settlement.	Permanent establishments (pay and fixed batta to be shown in separate columns.)
4 Conservator of Forests ...	His own office establishment and those of districts.
5 Excise Commissioner ...	His own office establishment and all Excise establishments by districts including Central Distillery.
6 Commissioner of Income-tax .	His own establishment and the establishments of Deputy Commissioners of Income-tax and other Income-tax Officers by districts.
7 Commissioner of Stamps ..	Establishments of the Superintendent of Stamps and Stamp Manufactory.
8 Inspector-General of Registration.	His own office establishment and all Registration establishments by districts.
9 Chief Inspector of Mines and Explosives.	His office establishment.
10 Private Secretary to His Highness the Maharaja.	His own office establishment and that of the Huzur Secretary and the establishment of Government Houses under his charge.
11 Chief Secretary to Government	His own office establishment and that of the Government Stores, State Councillors and portions of Government Houses under his charge.
12 Private Secretary to the Dewan	Establishment of official residences and Government Lorry.
13 Secretary Representative Assembly and Legislative Council and Publicity Officer.	His office establishment.
14 Secretary, Economic Conference	His own office establishment and the establishments of Boards of Education, Agriculture and Industries and Commerce.
15 Comptroller	His own office establishment including accounts staff of Public Works Divisions and Collector, Collecting Savings Bank, Bangalore.
16 Muzrai Commissioner ...	His own office establishment.
17 Director of Geology ..	Do do
18 Meteorological Reporter ...	Do do
19 Superintendent, Government Museum.	Do do
20 Secretary, Mysore Local Service Examinations.	Do do
21 Superintendent, Government Stationery.	Do do
22 Superintendent, Government Press.	Do and that of Branch Press at Mysore and piece work establishment.
23 Registrar, Chief Court ...	Establishment of the Chief Court.
24 Government Advocate ...	His own office establishment.
25 District Magistrates ..	Establishment of Special Magistrates and Bench Magistrates by Courts.

APPENDIX VI—contd.

Official designation of officers	What Establishments to be included in the returns
26 District Judges ...	His own establishment, establishments of Sub-Judges and Munsiffs, by courts.
27 Inspector-General of Prisons ...	His own office establishment and those of all Jails and District and Kolar Gold Fields Lock-ups.
28 Inspector-General of Police ...	His own office establishment as well as that of the C. I. D. and the Police Training School, Bangalore, and those of Districts (to be shown by taluks), Railway and Kolar Gold Fields Police, giving the district serial number of each Policeman.
29 Senior Surgeon ...	His own office and all medical establishments paid by Government by Institutions, the Medical establishments under Malnad Improvement Scheme and the Land Acquisition Officer, Krishnarajasagara Works. (Menial establishments and midwives paid from Local Funds to be entered in separate Statements.)
30 Sanitary Commissioner ...	His own office establishment and those of the Public Health Institute and the Vaccine Institute and Chief Sanitary Inspectors paid out of General revenues, and establishments, of District Sanitary offices.
31 Secretary to Government, Public Works Department, including Electrical Department.	His own office establishment.
32 Chief Engineer ...	Do
33 Executive Engineers ...	Their own office establishments and that of the Upper and Lower subordinates excluding the Accounts Staff.
34 Inspector-General of Education	His own office establishment and those of subordinate offices, and (1) Educational Institutions classified according to districts and taluks in separate statements under the following heads, "Sanskrit Education", "Secondary Education" "Primary Education," "Training Institutions" "Technical Education", "Female Education", and "Special Communities Education" (2) Establishments of Village Elementary Schools and menial servants (separately, (3) Establishments of the Bangalore Central Book Depot.
35 Director of Agriculture ...	(1) His own office establishment as well as the establishments under Scientific Assistants Agricultural Instruction and General Demonstration and Farms under the charge of the Live Stock Expert, Deputy and Assistant Director of Agriculture, including Agricultural Schools. (2) Establishments of the Veterinary, Amrut Mahal and Sericultural departments.
36 Superintendent, Botanical Gardens.	His own office establishment as well as that of Lal-Bagh, Bangalore, Parks and Minor Gardens and Hill Stations.
37 Director of Industries and Commerce.	His own office establishment and permanent and pensionable establishments of subordinate offices, establishment of Chamarajendra Technical Institute, Mysore, and other Industrial Schools, under his control.
38 Registrar of Co-operative Societies.	His own office establishment and establishments of Assistant Registrars including Co-operative Inspectors and their servants.

APPENDIX VI—concld.

Official designation of officers	What Establishments to be included in the returns
39 Chief Commandant, Mysore State Troops.	His own office establishment and those of the superior and inferior officers of the Military Department whose pensions are governed by the M. S. R. and also the establishment of the Kunigal Stud Farm, including Government Stables and Military Stores, and Hessarghatta Grass Farm.
40 Presidents of Municipal Councils.	All establishments paid from Municipal Funds.
41 Presidents of District Boards ..	All establishments paid from District and Taluk Funds.
42 President, City Improvement, Trust Board, Mysore.	His own office establishment.
43 Registrar, Mysore University...	His own office establishment including Library establishment and those of constituent colleges, Oriental Library and Archeological Researches.
44 Secretary, Mysore State Life Insurance Committee.	His own office establishment.

APPENDIX VII.

CAPTER V.—ARTICLE 89.

Charge, Local and Other Allowances.

Duty Allowance.

1. Duty allowance is defined in article 14 A Mysore Service Regulations. The allowance is fixed by Government in each case. The following are some of the allowances that are sanctioned by Government to Non-gazetted posts:—

1. Koti allowance to Foresters.

2. Allowance to the Excise Inspectors, Excise Assistant and Sub-Inspectors of the Intelligence Bureau.

3. Allowance to Personal Assistants of Members of Council.

4. Allowance granted to Jailors and warders of the Bangalore and Mysore Central Jails.

5. Allowances to Inspectors, Sub-Inspectors and constables in the C. I. D., (Police Department.)

6. X ray allowance and other allowances granted to Sub-Assistant Surgeons in the Victoria, the Krishnarajendra and the Minto opthalmic Hospitals and the Lunatic Asylum.

7. Allowance to Gauging staff of the Krishnarajasagara works.

(Government Order No. Fl. 3537-86—S. A. 67-24-1, dated 23rd December 1924.)

Charge Allowances.

2. (*a*) Deputy Amildars and Taluk Sheristadars who are *ex-officio* Sub-Registrars will draw an allowance of Rs 15 and Rs. 10 per mensem respectively. (Government Order Nos. Fl. 3109 19, dated 16th May 1904, and J. 1343-53—Regis. 11-06-2, dated 19th November 1906.)

NOTE.—The charge allowance payable to a Deputy Amildar for attending to the Registration work will be paid to an Amildar when he is placed in charge of the office of a Deputy Amildar of a Sub-Taluk and attends to the Registration work. (Government Order No. J. 1042-51—Regis. 19-12-2, dated 5th October 1912.)

(*b*) Taluk Sheristadars and Deputy Amildars may be appointed to act as Special Sub-Registrars in cases of short vacancies not exceeding a month in duration and during such period they will be given a charge allowance at the rate specified above. (Government Order Nos. J 1214-24—Regis. 19-2, dated 12th November 1904, and J. 3400-2—Regis. 27-2, dated 26th May 1905.)

NOTE.—When a Taluk Sheristadar who was in charge of the local Sub-Registry office during the absence of the Sub-Registrar on prosecution duty claimed charge allowance, the Government ruled that while the Sub-Registrar was conducting prosecution, his place could not be considered to have become vacant unless he was formally placed on deputation and that no charge allowance could be paid to a substitute in such cases. (Government Order No. J. 1771-2—Regis. 16-08-4, dated 22nd December 1908.)

3. Veterinary Inspectors are given a charge allowance of Rs. 10 per mensem, when they are placed in charge of a Veterinary Hospital or dispensary (Government Order No. R. 1436-7—R. M. 61-18-4, dated 25th July 1919, and No. R. 8790-1—R. M. 47-19-2, dated 5th February 1920.)

NOTE.—The above allowance may be drawn by salustries when placed in charge of Veterinary Hospitals or dispensaries (Government Order No. L. 1314-15—A.& E. 11-22-2, dated 4th August 1922.)

4. (*a*) Lady Apothecaries and Sub-Assistant Surgeons when placed in charge of Local Fund dispensaries or posted for duty in jails or other hospitals are given charge or local allowances at rates fixed by Government for the institution.

(*b*) When passed medical pupils are posted to independent charge of Local Fund dispensaries, charge allowance admissible to Sub-Assistant Surgeons will be paid to them for the period they remain in such independent charge. The charge allowances cannot, of course, be drawn by the permanent incumbents, if any, for the period for which the same shall have been passed to the medical pupils in charge. (Government Order No. 10057-8—Med. 203-08-2, dated 14th April 1909.)

(*c*) The Lady Apothecaries and Medical Graduates will draw charge allowances so long as their pay does not exceed Rs. 120 per mensem. (Government Order No. G. 18912-13—Medl. 29-18-13, dated 18th December 1919.)

(*d*) The Semi-Malnad allowance and the Malnad allowance sanctioned to the Assistant Surgeons in charge of dispensaries may be paid to Medical Graduates, whenever they happen to hold charge of such dispensaries in lieu of the charge allowance admissible to Sub-Assistant Surgeons holding such charges. (Government Order No. L. 403-4—Med. 135-22-2, dated 17th July 1923, and No. L. 188-7—Med. 135-22-4, dated 6th September 1923.)

(*e*) An allowance of Rs. 10 is sanctioned to Sub-Assistant Surgeons rendering medical aid to the employees of the Mysore Railways, which is drawn along with their pay. The charges are finally admitted by the Railway Department. (Railway Agent's No. 13096, dated 23rd April 1923.)

(*f*) The Sub-Assistant Surgeons posted in place of a chief sanitary Inspector on leave will be given a duty allowance of Rs. 30 per mensem in addition to his grade pay in lieu of the acting allowance admissible under the rules.

(Government Order No. 7466-76—San. 32-23-2, dated 19th March 1924.)

Local Allowance.

5. Local allowance is defined in Article 20 Mysore Service Regulations.

For the purposes of determining the admissibility as well as the rates of allowance, the term 'pay' will include acting allowance, charge allowance and duty and deputation duty allowance. (Government Order No. Fl. 6723-72—S. & A. 160-19-1, dated 24th March 1920.)

6. (*a*) The officials and menials residing in the Bowringpet taluk are entitled to local allowances at the following rates:—

	Rs.
All menials on whatever pay	1
Officials on pay not exceeding Rs. 10 per mensem	1
Officials drawing more than Rs. 10 but not more than Rs. 25	2
Officials drawing more than Rs. 25 but not more than Rs. 40	3
Officials drawing more than Rs. 40 but not more than Rs. 50	4

(Government Order No. Fl. 2116-58, dated 9th June 1903.)

(*b*) The police at the Bowringpet town and the Kolar Gold Fieds will draw the following special rates of local allowances:—

Sub-Inspectors on a salary not exceeding Rs. 46 :—Rs. 10.

Sergeants:—Rs. 10.

Constables:—Rs. 4

(Government Order No. 7161-6—L. B. 375-08-10, dated 1st March 1911, No. J. 4609-18—Pol. 234-15-10, dated 10th May 1918, and No. P. 5188-90—Pol. 182-22-2, dated 19th March 1925.)

7. Officials of all departments permanently stationed at Hiriyur and Krishnarajasagara works and the staff of Bhadra Anicut Range (Public Works Department) who do not draw any other local allowance, will draw a local allowance of 20 *per cent* of their pay. (Government Order No. R. 3978-9—L. R. 133-08-2, dated 19th December 1908, No. 11852-3—Edn. 372—08-2, dated 27th May 1909, No. J. 1618-57—Police. 188-02-2, dated 14th December 1906, No. P. W. 1670 9057, dated 27th July 1918, F. 16723-72—S. & A. 160-19-1, dated 23th March 1920, and No. P. W. 6-15—K. S. S. 47-56, dated 16th July 1923.)

8. (*a*) A local allowance of Rs. 2 per mensem will be given to policemen undergoing training in the Police Training School, Bangalore. (Government Order No. J. 1085-94—Pol. 256-12-5, dated 25th September 1913, and No. J. 4582-3—Pol. 150-15-2, dated 22nd May 1916.)

(*b*) The sergeants in the cities of Bangalore and Mysore are given a local allowance of Rs. 2 (Government Order No. J. 4609-18—Pol. 234-15-10, dated 10th May 1918.)

(*c*) The police constables working at the following places are given a local allowance of one rupee per mensem.

1. Cities of Bangalore and Mysore.
2. Provincial Special reserve.
3. Bangalore District reserve.
4. Bangalore Taluk.
5. Bowringpet kasaba.
6. Mysore kasaba.
7. Mysore District reserve.
8. Seringapatam kasaba and town.
9. Davangere kasaba and town.
10. Harihar Sub-Taluk (whole).
11. Railway Police constables employed at Mysore and Chamarajapuram.

(Government Order No. J. 4609-18—Pol. 234-15-10, dated 10th May 1918, G 8414-15—Pol. 13-18-5, dated 11th November 1918, Government Order G 18175-85—Pol. 170-17-4, dated 9th February 1920, and No G. 1952-3—Pol. 17-21-4, dated 30th September 1921.)

(*d*) The Excise Inspectors at Koppa and Mudgere are given a local allowance of Rs. 20 each per mensem (Government No. Fl. 1437-8—Ex. 1-97-98, dated 30th November 1903.)

9. (*a*) Malnad allowance at the rates given below is sanctioned to the officials of the taluk offices in Malnad and Semi-Malnad taluks and sub-taluks.

MALNAD TALUKS AND SUB-TALUKS.

	Rs.
Sheristedar	5
Head Gumasta	3
All other officials of clerical establishment including Vottu-Mutsaddies and all Sheikdars. ..	2
Menial Establishment	1

SEMI-MALNAD TALUKS AND SUB-TALUKS.

Half the above rates. (Government Order No. 11996-A.-Mis F. 35-96, dated 30th April 1897).

(*b*) The allowance at the above rates is also given to the clerical and menial staff of the Public Works sub-divisions in the Malnad and Semi-Malnad areas. (Government Order No. 543-5—274-7-9, dated 31st May 1899).

(*c*) A malnad allowance of Rs. 1-8-0 per mensem is granted to the Forest guards stationed in the malnad and semi-malnad areas. (Government Order No. R. 8433-4—Ft. 112-17-2, dated 29th January 1920).

(*d*) (i) The daffedars and constables of the Police Department attached to Malnad and Ghat stations in the State are given batta at rates varying from Rs. 1 to Rs. 2-8-0 per month.

(ii) Railway Police constables stationed at Closepet, Channapatna and Seringapatam are given a malnad allowance of Re 1 each per mensem. (Government Order No. J. 1952-3—Pol. 26-21-4, dated 30th September 1921).

(iii) The Police Inspectors of Koppa, Mudgere and Manjarabad taluks are given a malnad allowance of Rs. 25 per mensem. (Government Order No. G. 4345-6—Pol. 26-19-2, dated 21st August 1919).

(iv) The Daffedar and the constables of the Kadur District Reserve Police deputed to Sringeri get a malnad allowance of Rs. 4 and 3 per mensem respectively. (Government Order No. J. 2445-6—Pol. 103-2, dated 12th March 1906).

(v) The Daffedars of Tarikere-Narsimharajpur Tramway get a malnad allowance of Rs. 2 and the constables of the same tramway get malnad allowance at rates varying from As. 8 to Rs. 2 per mensem.

(*c*) Malnad and Semi-Malnad allowances are granted to the staff of the Local Fund and Malnad Improvement Dispensaries at rates mentioned below :—

	Malnad Rs.	*Semi-Malnad* Rs.
Midwife	5 per month	3 per month
Compounders	2 ,,	1 do
Surgery Cooly	1 ,,	½ ,,
Water-men or Women	1 ,,	½ ,,
Vaccinators (in certain places)	Rs. 2 per month	

(Government Order No. 5249-52—Med. 37-14-22, dated 21st March 1918, No. L. 3263-65—L. B. 78-23-2, dated 5th November 1923, and No. 3516-25—Sany. 50-24-5, dated 10th November 1924).

10. The following are the Malnad and Semi-Malnad taluks for the calculation of the above allowance :—

Malnad taluks and Sub-taluks.	Semi-Malnad taluks and Sub-taluks.
Shimoga District.	
Sagar	Shimoga
Tirthahalli	Sorab
Nagar	Kumsi (Sub-taluk)

Kadur District.

Mudgere
Koppa
Narasimharajpura (Sub-taluk)
Chikmagalur
Tarikere

Hassan District.

Manjarabad
Belur
Alur (Sub-taluk)

Mysore District.

Heggaddevankote
Hunsur

(Government Order No. Fl. 6723-72—S. & A. 16-19-1, dated 24th March 1920.)

Sex Allowance.

11. (*a*) Lady Apothecaries and Lady Sub-Assistant Surgeons entertained prior to 13th June 1922 are given a sex allowance of Rs. 30 and 10 per mensem respectively. (Government Order No. G. 1964-74—Med. 52-19 3, dated 27th July 1920 and Government Order No. L. 7301-3—Med. 129-21-2, dated 13th June 1922).

(*b*) Women employed as Inspectresses or operatives in the Sericultural department get an allowance of Rs. 5 and 3 per mensem respectively. (Government Order No. 3264-77—A. & E. 57-18-15, dated 28th September 1920).

(*c*) The sex allowance is treated as personal allowance for calculating allowances during privilege leave, long leave, and pension.

(Government Order No. 2817—S A 81-18-2, dated 12th November 1919).

Good conduct and good service pay.

12. The rules regulating the grant of good conduct pay and good service allowance are contained in the standing orders of the Military Department.

The Chief Commandant, who is responsible for the calculation of good conduct pay and allowances, should intimate to the Comptroller the total amount that might be passed as good conduct pay and allowances, on the pay bill of each regiment. (Government Order No. G. 2147-8—Mily 312-18-4, dated 26th July 1919).

13. A sum of Rs. 100 per mensem is sanctioned as good conduct allowance to the Police staff on the Kolar Gold Fields. (Government Order No. G. 4778-80--Pol. 122-17-7, dated 4th September 1918).

14. A bonus of 20 days pay is granted to all the servants (including the Head Butler) of the Government House the staff quarters at Mysore and the Daria Dowlat Bagh at Seringapatam, and to the men borne on the Motor Car establishment

who do good work in connection with the annual entertainments. (Government Order No. 1240—Govt. House. dated 2nd October 1911, No. 917—G. H. dated 30th September 1912, Fl. 2632—G. F. 8-12-5, dated 29th December 1912 and O. 458-590—O. E. 22-25-2, dated 21st August 1925).

15. A sum of Rs. 70 is annually allotted for payment as reward to the menials of Government stables permanently stationed at Mysore for good work done in connection with both the Birthday and Dasara festivities of a year. (Government Order No. G. S. 307, dated 27th July 1914).

Overtime Allowance.

16. The entire subordinate staff of the Government Presses on permanent (monthly) salaries, (excluding the Superintendent, the Assistant and Sub-Assistant Superintendents and the Chief Foreman) shall be eligible for overtime allowance. The usual working day reckons from 11 A. M. to 5-30 P. M. Overtime allowance will be paid for work beyond these hours at the rate of one day's pay for every six hours' overtime subject, however, to the following limitations :—

(i) The minimum period of extra work on any one day which will qualify for overtime will be one hour and the excess over it will be calculated only when it runs to full hours.

(ii) The maximum overtime allowance for an extra period of three hours' work is Rs. 2 and the minimum one anna. (Government Order No. 2524-5—E. A. G. 435, dated 19th June 1920).

Clothing and Ration allowances.

17. (*a*) Clothing allowance (at the rate of Rs. 2-8-0 per mensem) and ration allowance (at Rs. 20 per mensem in the case of Europeans and Rs. 10 per mensem in the case of Indians) is paid in addition to pay to the Matrons and nurses of the several hospitals in the State. (Government' Order No. 3060-1—Med. 80-11-10, dated 14th October 1912).

(*b*) The clothing allowance may be drawn once a year the new incumbents getting it in advance and those already in service at the expiration of one year from the date of last payment. (Government Order No. R. 7151..Med. 63-04-7, dated 17th February 1905).

NOTE.—If the incumbent ceases to be in service in the middle of any year after receiving her advance, for that year, the proportionate part of the advance should be recovered from her, like other Government dues. (Government Order No. G. 14406-7—Med. 72-18-2, dated 15th January 1919 and Government Order No. L. 6018-19—Med. 89-22-4, dated 24th February 1923).

APPENDIX VIII.

CHAPTER V.—ARTICLE 90.

Rules regarding the grant of compensation for dearness of provisions.

Government may by special orders grant compensation to the subordinates under them within the following limits:—

1. (*a*) When the price of the common staple food grain of the people (Ragi) is dearer than one rupee for 12 seers but is not dearer than one rupee for 10 seers, all whole-time servants of Government on civil establishments, whose pay does not exceed Rs. 30 per mensem may receive an extra allowance at rates not exceeding those prescribed below:—

Pay exceeding Rs. 16 but not exceeding Rs. 30 per mensem—Rs. 2 per month.

Pay not exceeding Rs. 16 per mensem—Re. 1 per month.

When the pay is less than Rs. 5 per mensem, the extra allowance may be increased at the discretion of the sanctioning authority so as to bring up the aggregate pay and allowance to Rs. 6 per mensem.

(*b*) When the price of ragi is dearer than one rupee per 10 seers, the above allowances may be raised to amounts not exceeding Rs. 3 and Rs. 1-8-0 respectively, and the aggregate pay and allowances of servants on less than Rs. 5 per mensem may be brought up to Rs. 6-8-0 per mensem.

NOTE 1.—All whole time officials and menials of Government whose pay does not exceed Rs. 30 per mensem and who do not get any such allowance under departmental rules will be entitled to this concession.

NOTE 2.—The area for the application of the test of prices for calculation of grain compensation allowance will be the taluk.

NOTE 3.—The period for which the grain compensation allowance is admissible will be one month at a time.

NOTE 4.—The Taluk and the establishment to which the allowance is to be given will be determined by Government in each case.

II. For purposes of grain compensation allowance, a post will be regarded as whole-time if the conditions noted below are satisfied:—

1. It should be included in a permanent or temporary scale of establishment sanctioned by competent authority.
2. The pay should be drawn on establishment and not on contingent bills.
3. The pay should not be less than Rs. 4 per mensem. (G. O. No. Fl. 4115-64—G. F. 129-14-44, dated 26th February 1926.)

III. The allowance when sanctioned should be drawn in establishment bills along with salary in accordance with the instructions given below;—

1. An additional red ink figure showing the grain compensation allowance drawn, should be entered against each official and menial entitled to the allowance, just below his pay in the column "pay and acting, allowance claimed."

2. When pay and acting allowance of any official or menial is held over for future payment, the amount of grain compensation allowance so held over should be entered in red ink below the pay and other allowances held over.

3. In the column 'net charge for each section,' the ordinary net charge should be entered in black ink and the grain compensation net charge in red ink.

4. In making the grand total of the bill, the total amount of pay allowances, etc., required for payment, excluding grain compensation allowance, should be entered in black ink, the total amount of grain compensation allowance required should be entered in red ink, and the grand total then struck.

5. When the allowance is drawn for an individual for a broken period, the rate and number of days should always be stated.

IV. The allowance is admissible to men who are officiating, or are in temporary employment, if they are drawing rates of salary which have been fixed with reference to normal circumstances. It is also admissible to piece-workers in the Government Press, who work all the month through, and for not less time each day than an average whole-time servant. But the allowance is not admissible to men absent on leave, or under suspension, or to part time servants who are only engaged by Government for specific duties which do not prevent them from adding to their earnings in other ways. In the case of men drawing overtime allowances, such allowances will be taken into account in determining their pay for the purpose of this rule. The monthly bill should be supported by a certificate to the effect that the men for whom allowances are claimed have not been absent on leave, or under suspension and that the allowances have been claimed for whole-time servants only.

V. The term 'pay' should be interpreted to mean total emoluments received from Government or partly from Government and partly from funds under the control of Government and should include not only pay proper, as defined in the Mysore Service Regulations but also all other forms of remuneration, such as personal, acting, charge, duty, local and malnad allowances, overtime allowances, fees, and in the case of reemployed pensioners, pensions.

VI. As it is important that the total amount drawn on account of grain compensation allowance, should be separately and clearly recorded in the Audit Office, and as the Audit Office can do so only if the instructions given in para III are observed. Treasury Officers will return bills not prepared in accordance with the above instructions.

APPENDIX IX.

CHAPTER VI.—ARTICLE 114.

List of Officers authorised to draw contingent bills and the Officers authorised to countersign them.

Department incurring the charge	Nature of charge	Officer drawing the bill	Officer countersigning the bill
1. Land Revenue—			
(1) Revenue Commissioner ..	Contingencies	Revenue Commissioner ..	
(2) Charges of District administration:—			
(i) General Establishment.	Contingencies	Deputy Commissioner ..	
	Do	Assistant Commissioners and Sub-Division Officers.	Deputy Commissioner.
	Charges for remitting treasure within the district.	Deputy Commissioner ..	
	Do do do	District and Taluk Treasury Officers.	Do
	Compensation for lands taken up for Revenue purposes.	Deputy Commissioner or other officer appointed as Land Acquisition Officer.	
	Cost of cash chests, net-bags, scales, padlocks, etc.	Deputy Commissioner ..	
(ii) Taluk Establishments	Contingencies, Revenue Process ..	Amildars ..	Do
	Service Charges. Phod work, etc. ..	....	
(iv) District Survey Establishment.	Contingencies	Deputy Commissioner ..	

4. Revenue Survey and Settlement Department.	Contingencies and special charges ..	Superintendent, Revenue Survey.	
2. Forest—			
2. Establishment ..	Do do do ..	Conservator of Forests ..	
		District Forest Officers ..	
		Range Officers ..	District Forest Officers.
3. Excise—			
1. Superintendence ..	Do do do ..	Excise Commissioner ..	
2. District Executive Establishment.	Secret services, rewards, uniform, purchase of paint, instruments, etc.	Do ..	
	Carriage of liquor from Distillery to Bonded Depots.	Amildars ..	Officer in charge of Transport and Central Distillery.
		Officer in charge of Transport and Central Distillery.	Excise Commissioner
	Contingencies	Deputy Commissioner ..	Do
		Sub-Divisional Officers ..	Deputy Commissioner.
3. Distillery	Do	Excise Commissioner ..	
3a Income-tax	Contingencies and law charges ..	Commissioner of Income-tax.	
		Deputy Commissioners of Income-tax.	
4. Stamps—			
(1) Superintendence ..	Cost of water marked paper, Contingencies.	Superintendent of Stamps ..	....
(2) Stamp Manufactory ..	Machinery, dies and ink, contingencies..	Superintendent of Stamp Manufactory.	....

APPENDIX IX—*contd.*

Department incurring the charge	Nature of charge	Officer drawing the bill	Officer countersigning the bill
5. *Registration*—			
(1) Superintendence ..	Contingencies	Inspector-General of Registration.	
(2) District Charges ..	Do	District Registrars ..	Inspector-General of Registration.
	Remuneration to Copyists	Sub-Registrars ..	District Registrars.
7. *Supervision of Mines* ..	Contingencies	Chief Inspector of Mines ..	
12. *General Administration*—			
1. Staff and Household of His Highness:—			
(i) General Staff ..	Do	Private Secretary to His Highness the Maharaja.	
(iii)	Palace lighting	Chief Secretary .. Huzur Secretary ..	
(iv)	Saloon carriages	Do ..	
(v)	Tour charges of His Highness the Maharaja.	Do ..	
(vi)	Excess water charges for Palace buildings.	Do ..	
(vii)	Cost of maintaining wireless telegraph sets.	Huzur Secretary ..	

(ix) Reception and Entertainment of guests.			
(1) Guests' Houses—	Contingencies A.	Chief Secretary .. Private Secretary to His Highness the Maharaja.	A. Government will distrtbute the grant.
(2) Carriages and motor cars for guests.	Special charges	Chief Commandant ..	
	Contingencies	Do ..	
	Purchase and maintenance of motor cars.	Private Secretary to His Highness the Maharaja.	
(3) Catering and Miscellaneous.	Entertainment of Indian guests ..	Chief Secretary ..	
	Reception of Important personages ..	Do ..	
	Entertainment of European guests ..	Private Secretary to His Highness the Maharaja.	
2. Dewan and Members of Council.	Contingencies and charges on account of maintenance of motor cars ..	Private Secretary to Dewan..	
Officials residences and Motor cars and carriages.	Tour charges	Chief Secretary to Government.	
3. Legislative Council ..			
Representative Assembly, Economic conference, and publicity Office.	Contingencies and Miscellaneous ..	Secretary ..	
Economic Development Boards..	Contingencies	Secretary, Board of Education, Board of Agriculture, and Board of Industries and Commerce.	The Secretary, Economic Conference distributes the grant.
	Advertisement charges	Publicity Officer ..	

APPENDIX IX.—*contd.*

Department incurring the charge	Nature of charge	Officer drawing the bill	Officer countersigning the bill
4. Civil Secretariats ..	Contingencies and special charges ..	Chief Secretary ..	
5. Comptroller's office ..	Do do ..	Comptroller ..	
13. *Muzrai Institutions.*			
(1) Superintendence ..	Contingencies	Muzrai Commissioner ..	
(4) Veda and Prayoga patasala.	Rent, Contingencies, etc. ..	Do ..	
14. *Scientific and Miscellaneous Departments.*			
1. Geological Department ..	Contingencies and special charges ..	Director of Geology ..	
2. Meteorological Department..	Do do ..	Meteorological Reporter ..	
4. Museum ..	....	Superintendent, Government, Museum.	
6. Examinations ..			
1. Mysore Local Service Examinations.	Contingencies .. :.	Secretary to the Board of management.	
16. *Stationery and Printing.*			
1. Stationery Depot ..	Contingencies and Special charges ..	Superintendent of Stationery.	
2. Printing and Gazette Office..	Do do ..	Superintendent, Government Printing.	
	Contingencies	Assistant Superintendent, Branch Press, Mysore.	Superintendent, Government Printing.

17. Miscellaneous.			
1. Remittance charges ..	Charges for remittance of treasure beyond districts A. ..	Deputy Commissioner ..	A. The Revenue Commissioner distributes the grant (G. O. No. G. 1813-22—G. M. 163-23-16, dated 5th September 1924).
	....	District and Taluk Treasury officers.	Deputy Commissioner
	....	Officer in charge of State Huzur Treasury.	Comptroller.
3. Stores Purchase Committee ..	Contingencies	Secretary, Stores Purchase Committee.	
4. Miscellaneous ..	Purchase and repair of tents B. ..	Chief Secretary and other officers to whom funds are allotted by Government.	B. Government distributes the grant.
	Land Acquisition charges A. ..	Deputy Commissioner ..	
	Rewards for destruction of wild animals B.	Deputy Commissioner ..	
	Interment of paupers B. ..	Deputy Commissioners and other officers to whom funds are allotted by Government.	
18. Courts of Law.			
1. Chief Court ..	Contingencies, remuneration to copyists and examiners and other special charges.	Registrar, Chief Court ..	

APPENDIX IX.—*contd.*

Department incurring the charge	Nature of charge	Officer drawing the bill	Officer countersigning the bill
2. Law Officers ..	Fees to Government Advocate and other law charges.	Presiding judge of the court	
	Contingencies	Government Advocate ..	
3. District and Civil Courts ..	Remuneration to copyists and examiners..	Presiding Judge ..	
	Batta to Prosecutors and witnesses and Contingencies and other charges ..	District Judge .. Sub-Judges and Munsiffs ..	District Judge.
4. Criminal Courts ..	Remuneration to copyists and examiners..	Presiding Magistrate ..	
	Batta to witnesses and prosecutors and Contingencies and other special charges..	Presiding Magistrate ..	District Magistrate.
19. *Jails*			
1. Superintendence ..	Contingencies	Inspector-General of Prisons	
2. Jails and Lock-ups ..	Jails—Contingencies and special charges	Superintendent, Central Jail, Bangalore. Superintendent, Central Jail, Mysore.	Inspector-General of Prisons.
	Lock-ups—contingencies and special charges.	Lock-up officers ..	District Magistrate
3. Jail Manufactures ..	Purchase of materials .. Contingencies	Superintendent, Central Jail, Bangalore. Do Mysore ..	Inspector-General of Prisons.

20. *Police.*			
1. Superintendence	Contingencies and special charges	Inspector-General of Police..	
2. Criminal Investigation department.	Contingencies	Assistant Superintendent	Inspector-General of Police.
3. Police force	Equipment, clothing and special charges..	Inspector-General of Police.	
	Dieting and moving charges of Police undertrial prisoners.	Amildars and Assistant Superintendents, Bangalore and Mysore Cities.	Deputy Commissioner (Police Department.)
	Contingencies and rewards for good service and secret service charges.	Deputy Commissioner, (Police department).	Inspector-General of Police.
4. Police Training School	Contingencies and special charges	Principal, Police Training school.	Do
5. *Kolar Gold Fields Police.*			
(1) Ordinary police	Equipment and clothing and other special charges.	Inspector-General of Police..	
	Contingencies	Superintendent of Police, Kolar Gold Fields.	Do
(2) Detective police	Equipment and clothing and other special charges.	Inspector-General of Police..	
	Contingencies	Superintendent of Police, Kolar Gold Fields.	Do
6. Railway police	Equipment and clothing	Inspector-General of Police..	
	Contingencies	Assistant Superintendent of Police.	Do
21. *Medical.*			
1. Superintendence	Contingencies	Senior Surgeon	

APPENDIX IX.—*contd.*

Department incurring the charge	Nature of charge	Officer drawing the bill	Officer countersigning the bill
2. *Hospitals and Dispensaries*—			
(i) Victoria Hospital ..	Contingencies and special charges ..	Medical Officer in charge ..	Senior Surgeon
(ii) Krishnarajendra Hospital, Mysore.	Do do ..	Do ..	Do
(iii) Maternity Hospital, Bangalore.	Do do ..	Do ..	Do
(iv) Minto Ophthalmic Hospital.	Do do ..	Do ..	Do
(v) Leper Hospital ..	Do do ..	Do ..	Do
(vi) Epidemic Diseases Hospitals.	Do do ..	Do ..	Do
(vii) District Hospitals ..	Do do ..	District Medical Officer ..	Do
(viii) Vanivilas Hospital ..	Do do ..	Medical Officer in charge ..	Do
(ix) Kolar Gold Fields Civil Hospital.	Do do ..	District Medical Officer, Kolar Gold Fields.	Do
(x) Princess Krishnajammanni Sanatorium, Mysore.	Do do ..	Medical Officer in charge ..	Do
(xi) Maternity Hospital, Robertsonpet.	Do do ..	Do ..	Do
(xii) Local Fund dispensaries.	Special charges	Superintendent, Medical Stores	Do
	Contingencies (where no fixed contingencies are sanctioned).	Medical Officer in charge ..	District Medical Officer.

3. Medical Stores	Contingencies and special charges	Superintendent	Senior Surgeon.
4. Lunatic Asylum	Do do	Medical Officer in charge	Do
6. Ayurvedic College	Contingencies	Head Master	Muzrai Commissioner.
22. *Sanitation and Vaccination.*			
1. Sanitary Commissioner	Contingencies	Sanitary Commissioner	
2. Public Health Institute	Special charges and contingencies	Director of the Institute	
3. Vaccine Institute	Do do	Superintendent	Director, Public Health, Institute.
4. District charges	Contingencies	Chief Sanitary Inspectors	President, District Board.
6.	Plague and other Epidemic charges.	Sanitary Commissioner	
23. *Irrigation Works charged to Revenue— In charge of Public Works Officers.*			
4. Establishment	Contingencies	Executive Engineers	
24. *Civil Works—*			
3. Establishment—Direction, Public Works Secretariat.	Do	Public Works Secretary	
Chief Engineer's Office	Do	Chief Engineer	
Construction	Do	Executive Engineers and other Public Works Officers in independent charge of Divisions.	

APPENDIX IX.—*contd.*

Department incurring the charge	Nature of charge	Officer drawing the bill	Officer countersigning the bill
8 (i) Travellers' Bungalows ..	Contingencies, furniture and crockery A ..	Deputy Commissioner ..	A. The Revenue Commissioner distributes the grant (G. O. No. G. 1813-212—G. M. 163-23-16, dated 5th September 1924).
8 (ii) Hill Stations ..	Special charges and contingencies ..	Superintendent, Government Gardens.	
26. Education—			
10. Industrial Schools ..			
(i) Chamarajendra Technical Institute.	Materials and other charges and contingencies.	Superintendent ..	Director of Industries and Commerce
(ii) District Industrial Schools.	Do do ..	Do ..	Do
(iii) Taluk Industrial Schools.			
(iv) Weaving Schools.			
27. Agriculture—			
1. Agricultural Department ..			
(i) Direction ..	Contingencies	Director of Agriculture ..	
(ii) Scientific Assistants ..	Contingencies and special charges ..	Do ..	

(iii) Agricultural Instruction.	Contingencies and special charges (Hebbal school).	Director of Agriculture ..	
	Charges of Chickanhally School ..	Agricultural Inspector in charge.	Director of Agriculture.
(iv) (*a*) General Demonstration work.			
(i) Agricultural section.	Seeds, manure, etc., for sale to cultivators.	Deputy and Assistant Director of Agriculture	Do
	Purchase and transport of materials ..	Deputy Director of Agriculture.	Director of Agriculture.
	Other contingencies	Assistant Director of Agriculture.	Do
(ii) Live-Stock section.	Sheep breeding Farm	Officer in charge of Live-Stock Section.	Do
	Dairy and Breeding Station ..		
	Rents, etc.		
(iii) Agricultural Engineer's section.	Contingencies and workshop materials ..	Agricultural Engineer ..	Do
(*b*) Farms.			
(1) Hebbal Farm.	Contingencies and special charges ..	Director of Agriculture ..	
(2) Babbur Farm.	Do do ..	Farm Manager ..	Do
(3) Nagenahalli Farm.	Do do ..	Do ..	Do
(4) Marthur Farm.	Do do ..	Assistant Director of Agriculture.	Do
(*d*)	Sisal hemp plantation ..	Director of Agriculture ..	

APPENDIX IX.—*contd.*

Department incurring the charge	Nature of charge	Officer drawing the bill	Officer countersigning the bill
(v) Miscellaneous	Remedial measures against insect pests	Director of Agriculture	
	Do for combating Koleroga work (contingencies and laboratory requirements).	Do do	
2. Botanical and other gardens.			
(i) Superintendence	Contingencies	Superintendent, Government Gardens.	
(ii) Botanical Gardens, Lalbagh, Bangalore.	Contingencies and special charges	Do do	
(iii) Parks and minor gardens	Improvements and other charges	Do do	
3. (i) Horticultural Farm	Contingencies and special charges	Do do	
(ii) Spraying operations	Contingencies	Do do	
4. Veterinary charges			
(i) Superintendence	Do	Superintendent, Civil Veterinary Department.	Director of Agriculture.
(ii) Civil Veterinary Hospitals and dispensaries.	Contingencies and special charges	Do do	Do
		Assistant Superintendents, Veterinary Inspectors in charge of hospitals and dispensaries.	Superintendent, Civil Veterinary Department.
	Serum	Superintendent	Director of Agriculture.
(iii) Breeding operations Amrutmahal Department.	Contingencies and special charges	Superintendent, Amrutmahal Department.	Do

5. Sericulture I *General*:—(i) Superintendence, (ii) Experimental section. II Farms	Contingencies and special charges	Superintendent of Sericulture.	Director of Agriculture.
28. Industries and Commerce—			
1. Direction	Contingencies and special charges	Director	
	Contingencies	Superintendent of Industries.	Director of Industries.
5. Registrar of Joint Stock Companies.	Do	Registrar of Joint Stock Companies.	
29. Co-operative Societies—	Contingencies	Registrar of Co-operative Societies.	
		Assistant Registrars	Registrar
30. Grants for Public Improvement—			
5.	Village Improvements A.	Deputy Commissioner	A. The Revenue Commissioner distributes the grant.
7. Malnad Improvement	Medicines and contingencies	Medical Officer in charge of the dispensary.	President, District Board.
	Improvement works	President, District Board	
31. Army—			
1. Headquarters	Contingencies and special charges	Chief Commandant	
2. Mysore Lancers	Purchase of ammunition and cost of free kits.	Do	
	Other special charges and contingencies	Commandant	Chief Commandant
3. Mysore Transport Corps	Special charges and contingencies	Do	Do

APPENDIX IX.—*concld.*

Department incurring the charge	Nature of charge	Officer drawing the bill	Officer countersigning the bill
4. Mysore Horse ..	Purchase of ammunition and cost of free kits.	Chief Commandant ..	
	Other special charges and contingencies ..	Commandant ..	Chief Commandant
5. Barr or Native Infantry ..	Purchase of ammunition and cost of free kits.	Chief Commandant ..	
	Other special charges and contingencies	Commandant ..	Do
6. Grass Farm ..	Contingencies and special charges ..	Farm Assistant ..	Do
7. Kunigal Stud Farm ..	Do do ..	Superintendent ..	Do
8. Military Stores ..	Contingencies	Chief Commandant ..	
10. Military Stores Suspense account.	Equipment charges	Do do ..	
39. Industrial and other Works—	Contingencies and special charges ..	Director of Sandal Oil Factory.	
		Superintendents of other concerns.	Director of Industries and Commerce.
XXV. Krishnarajasagara Hydro-Electric and Irrigation Works—			
2. Irrigation ..	Contingencies	Executive Engineer ..	
XXVIII. Kolar Gold Fields Works—			
2. Working expenses ...	Do	Executive Engineer, Water Supply Division.	

Debt Heads—		
Insurance Fund ..	Contingencies	Secretary, Insurance Committee.
University Fund—		
(1) Direction ..	Contingencies and special charges ..	Registrar, Mysore University.
(2) Colleges ..	Do	Principal ..

Note.—The portions relating to Education, Railway and Electrical Departments have been omitted as separate Audit circles have been formed for these Departments.

APPENDIX X.

CHAPTER VI—ARTICLE 120.

Rules regarding the Payment for Inter-Departmental Supplies.

The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts:—

I. For the purpose of inter-departmental payments, the departments of Government are divided into Service departments and Commercial departments, according to the following principles:—

A. *Public Service Departments.*—These are constituted for the discharge of those functions which either (*a*) are inseparable from, and form part of, the idea of Government or (*b*) are necessary to, and form part of, the general conduct of business. Their cost is shown in the public accounts as the cost of the service as a whole and without reference to the details of the service rendered, *e.g.*,—

(*a*) Departments classed under administration—Jails, Police, Public Works, Army.

(*b*) Survey, Government Printing, Stationery.

B. *Quasi-Commercial Departments.*—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration, *e.g.*,—

Forest, Railways, Electrical Department.

II. A Commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III. The charges permitted by rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

NOTE 1.—The Forest Department may charge any other department for vegetable or animal products extracted from a Forest area, and also for mineral products unless such mineral products are extracted by the direct agency of the department under its own supervision and without the intervention of contractors or middlemen for its own use, and not for disposal to the public or other department.

NOTE 2.—The Public Works Department should not charge other departments of Government, rent for temporary occupation, by such departments, of land acquired for irrigation works for which Capital and Revenue Accounts are kept.

IV. Service Departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (see Rule VI).

Convict labour such as that supplied to the Public Works Department is, however, usually charged for.

V. In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service department to such commercial department have been allowed, *e.g.*,—

Supply of stationery and printed forms to Railways, both open Line and Construction.

VI. A branch of a service department supplementary to its general duties is sometimes constituted upon commercial principles; and so far as regards the work of this branch, it is allowed to charge as a commercial department, *e.g.*,—

Jail manufacture, cost of Survey maps.

VII. A branch of a department, whether service or commercial, constituted for the subsidiary service of that department, but employed for analogous service of another department, may charge that other department, *e.g.*,—

Workshop of a department.

VIII. (*a*) A regularly organised store branch of a department (whether service or commercial) should charge any other department whose requirements it is made, for the convenience of the public service, to supply, *e.g.*,—

Medical stores to departments other than Medical.

(*b*) In order to prevent undue exaggeration of the public revenue and expenditure, a store department which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores and not by credit to receipts.

IX. Petty and casual supplies, made for the convenience of the public service, to one department, of stores or articles purchased for or belonging to another department not borne upon a systematic store account should, unless there be objection on the part of the supplying department be furnished without payment.

X. A public department cannot be assessed to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

XI. All payments of amounts due by one public department to another irrespective of the amount involved should be made by book transfers except when such transfers do not suit the methods of accounts or of business adopted by the receiving department.

NOTE 1.—The cost of stationery and printed forms supplied to Railway Department as also bills for consumption of water and electric power by that department is payable in cash.

NOTE 2.—All transactions of an industrial concern with other Departments will be in cash.

APPENDIX XI.

CHAPTER VI—ARTICLE 123.

Rules relating to Purchase of Store Articles by Government Offices.

(Financial Secretary's letter No. Fl. 3510 G. F. 11-25-2, dated 19th December 1925.)

The following rules are laid down for the guidance of officers making purchases on behalf of Government.

1. These rules apply to all kinds of articles whatsoever, whether manufactured or unmanufactured (Government Order No. Fl. 1194-243—G. F. 10-15-98, dated 28th August 1916) and to all departments of the State and also to purchases made on behalf of Local Funds, provided that whenever there is a conflict between these rules and those prescribed by or under the authority of Government on this subject for any particular department, the special rules of the department will be followed.

General.

2. *Selection of Article.*—(a) When articles of the kind required are produced in the Mysore State in the form of raw material or are manufactured wholly or substantially in Mysore, such local articles should be purchased by preference, provided the price is not higher than that at which articles of similar quality produced or manufactured outside Mysore can be obtained. Articles made in Mysore from Mysore materials should have the first preference.

(b) When articles of the kind required are not produced or manufactured in the Mysore State but are produced or manufactured in other parts of the Indian Empire, such Indian articles should be purchased by preference, provided their quality, whether manufactured from Indian or imported materials, is sufficiently good for the purpose and the price charged for them is not unfavourable.

(c) In the case of important construction work let out on contract, articles not manufactured in India required for the construction of such works may be supplied by the contractor, subject to the following conditions:—

(*a*) that the firm is approved by Government and
(*b*) that the materials are subject to the specification and tests prescribed by Government.

3. *Purchase from approved Firms.*—Purchases should, as far as possible, be made from firms approved by Government.

A list of approved firms under the various heads of supply for the several departments of the State is maintained in the office of the Secretary, Stores Purchase Committee (*vide* para 14 below). Each department or office should have a similar list of approved firms pertaining to it.

All applications from firms in the prescribed form (duly stamped) received by the several departments should be forwarded to the Secretary, Stores Purchase Committee.

The Heads of Departments may make purchases from any firm outside the list, when it is advantageous to Government to do so. The Officer making such purchases should however take necessary action as specified above for the inclusion in the approved list, of the names of such of the firms, purchases from whom have been found to be satisfactory, and which satisfy the conditions laid down in *G. O. No. Fl. 6923-1—G. F. 10-14-148, dated 24th May 1915.*

4. *Indents*—At the end of each official year, each department should prepare a list of articles required during the next official year, on the basis of the consumption during the previous three or five years, and with reference to factors, if any, which justify an increase or decrease compared with the average. The lists for each year should also be based on the sanctioned budget and should be prepared, duly allowing for the carrying over of stock for at least one quarter of the succeeding year. As soon as the list is prepared, the required sanction of Government or other competent authority should be obtained for the purchase.

Direct Purchases by Departments.

5. For purchases which can be made by the departments themselves directly from firms without reference to the Stores Purchase Committee (*vide* Para 14), tenders should be called for according to the rules given below:—

a) (*a*) *Notice calling for Tenders.*—At least three months before the articles are required, a notice calling for tenders for the supply should be posted in the office of the officer concerned, and where the value of the supply exceeds Rs. 500, should be published in the *Mysore Gazette* also in three successive issues. The notice should give a full description regarding quality, quantity, place, time of delivery, etc., and should also state, where samples can be seen by intending tenderers. Tenders should be required to be submitted in the particular form printed with the notice. In the case of departments requiring large supplies, fairly evenly distributed throughout the year, tenders for the annual supplies to be delivered in specified instalments at intervals may be called for. There is no objection, however, to accept tenders for shorter periods in such cases if the purchasing officer considers it necessary.

(*b*) Copies of all notices calling for tenders should be sent to the firms dealing with the particular class of articles.

(*c*) If the value of the supply exceeds Rs. 2,500 the notice calling for tenders should also be published in three issues of a leading English or Kannada newspaper published in the Mysore State. The paper should be selected by the purchasing officer with due regard to the nature of the tender. If the value of the supply is not less than Rs. 5,000 the notice should also be published in three successive issues of a leading English or Vernacular newspaper in Madras and of a similar paper in Bombay.

NOTE.—It is not necessary to publish lengthy and detailed notices in newspapers and it would be sufficient if short notices are published in them indicating the nature of the articles required and stating that detailed information would be found in a particular issue of the Gazette or in the office concerned. The detailed notices should, however, be published in the Gazette and spare copies kept in the office concerned for distribution. (*G. O. No. Fl. 1740-99—G. F. 10-16-29, dated 20th September 1916.*)

(*d*) When it is known that articles of the kind required cannot be had from any firm or agency in India, the tender need not be published in the Gazette or Newspapers. Copies of tender should, however, be sent by registered post to all firms dealing with that class of articles.

(*e*) *Acceptance of tenders.*—In accepting tenders, other things being equal, producers, manufacturers and firms in the Mysore State should be given preference. Particular attention should also be paid to the fact that in calling for and accepting tenders the place of delivery of the articles is an important factor. Delivery at the office at which the articles are required for use or distribution should be required wherever possible and the rates compared on that basis. But if it is not possible or advantageous to insist on delivery at the office, then all the transit and other incidental charges should be added to the respective rates to make the comparison fair to all tenderers. (*G. O. No. Fl. 3007-55—G. F. 10-16-63, dated 13th December 1916.*)

In all cases of purchases exceeding Rs. 10,000 in value, the tenders received should be submitted to Government for sanction by the Head of the Department concerned, with a note embodying his own definite recommendation. (*G. O. No. Fl. 2978-127—G. F. 172-13-19, dated 30th March 1916.*)

A copy of the tender accepted by the department should be sent to the Comptroller for information.

6. *File of tenders*—The file of tenders with the orders of the purchasing officer accepting a particular tender should be carefully preserved for seven years for purposes of reference.

7. If no suitable tenders are received, the purchasing officer may order the articles required from one of the firms approved by Government.

8. *Direct purchase from recognised firms.*—When there is risk of serious inconvenience or loss to the public service by waiting to obtain articles by tender system, an officer may make a direct purchase from any of the recognised firms. The nature of the urgency which rendered a deviation from the tender system necessary, should be explained in the bill.

Articles required in connection with the entertainments of European guests may be purchased from the firms approved by Government and from those of equal standing, by the Private Secretary to His Highness the Maharaja, without calling for tenders. (*G O. No. G. 2940-41—Mily. 78-15-6, dated 29th August 1916.*)

9. When, owing to the greater promptitude of supply by particular agencies of the special manufacture of some articles by certain firms, substantial economy can be effected by deviating from the tender system, officers may purchase direct such articles from the firms or agencies concerned.

NOTE.—When the bill for a purchase made under this rule is sent for audit, the drawing officer, should record a statement explaining briefly the necessity for deviating from the tender system.

10. The above rules apply to supplies exceeding Rs. 250 in value. Supplies of the value of Rs. 250 or less can be obtained direct from one of the approved firms, without calling for tenders. Tenders need not be called for, when the articles required by departments consist of a large number of miscellaneous articles which are not made by the same manufacturer or stocked by the same dealer and have consequently to be first collected from a number of dealers by middlemen, but only when the estimated value of each class or group of articles made by the same dealer exceeds the limit of Rs. 250. In the case of orders in which the estimated cost of articles of each group as described above does not exceed the limit but the total cost of the requirements exceeds the limit a reference should be made to Government for permission to get the supply by direct purchase and not by calling for tenders. The purchasing officer should keep himself informed of the rates of the different firms and effect the purchase in the most economical way. Preference should, however, be given to Mysore Firms, other things being equal. (*G. O. No. G. 4982-5027—G. M. 98-24-4, dated 5th January 1925.*)

11. *Petty purchases.*—Petty purchases of Rs. 25 or less are not regulated by these rules and may be made in any way at the discretion of the purchasing officer.

12. Officers making purchases will see that a large purchase is not split up into several smaller ones for evading the rules relating to the larger purchases. When several small purchases of the same class of articles are made within a period of three months, an explanation should be given on the bills stating why the purchases could not be made together.

13. A certificate in the form noted below should be furnished by all disbursing officers on bills relating to purchase of stores exceeding Rs. 250 in value.

"Certified that all commission-wholesale, retail or special-obtainable in respect of the purchases included in this bill has been recovered and that the amount of such commission in whatsoever manner received has been credited to Government in cash-*vide* Treasury receipt enclosed - by deduction from bill-*vide* bill No. or Certified that no commission has been allowed by the firm. (*G. O. No. Fl. 1738-86—G. F. 10-14-3, dated 24th October 1914*).

NOTE.—If the articles are first purchased for the Palace and subsequently transferred for use by Government, it is not necessary to furnish the above certificate, it being enough to furnish a certificate that the cost at which the articles were transferred to Government represents actual prices or net prices if any commission was obtained. If, however, the articles are purchased by the Palace for the specific use of Government, the relevant vouchers with the usual commission certificate should be furnished for purposes of audit as the officer making the purchase is really acting on behalf of Government and has therefore to comply with the rules regarding the purchase of Government stores. (*G. O. No. G. 14194-6—P. P. 91-23-2, dated 29th April 1924*).

PURCHASE THROUGH STORES PURCHASE COMMITTEE.

14. To deal with all large purchases required for the several departments of the State, a Committee styled "The Stores Purchase Committee" has been constituted by Government. The rules of procedure and functions of this Committee have been laid down in Government Order No. G. 13082-13140—G. M. 170-23-2, dated 28th March 1924. All indents for stores to be purchased abroad, as also all indents, for articles to be purchased locally, when the value of the articles to be so purchased exceeds the limit of value prescribed in the Annexure, should be sent, by the several departmental officers, to the Secretary, Stores Purchase Committee.

NOTE.—1. The limit of value referred to in the Annexure applies to purchases made at any one time and not to purchases made throughout the year. The Heads of Departments should however see that articles of the same kind required for the whole year are, as far as possible, included in a single indent. The limit of value should therefore be taken to apply only to the purchase of stores, in emergent cases, which could not be foreseen at the time of the preparation of the annual indents. (*G. O. No. G. 12389-448—G. M. 121-23-47, dated 6th March 1924.*)

NOTE. 2.—The rules regarding the purchase of stores through the Stores Purchase Committee are not applicable to Local Bodies (District Boards, Municipalities, etc.). In the case of improvement works in the areas within the jurisdiction of such Local Bodies, such as water-supply and drainage schemes, railway projects, etc., the execution of which is entrusted to the Government departments, the materials required for such works should be obtained by the department concerned through the Stores Purchase Committee, in accordance with the above rule. (*G. O. No. G. 14345-64—G. M. 170-23-4, dated 3rd May 1924.*)

15. The responsibility for obtaining competent sanction for the purchase of stores in each case will entirely rest on the indenting officer who will, in forwarding the indent to the Stores Purchase Committee, clearly specify whether the

sanction of Government or other competent authority has been accorded to the purchase. He will also be responsible to see that the budget grant equivalent to the cost of purchase as estimated by him will be made available, that the required amounts are set aside for the purpose and are not utilized otherwise. Every indent for local or foreign purchases should be accompanied by a programme of supply and an estimate of cost involved.

16. On receipt of the indents from the several departments, the following procedure will be adopted by the Stores Purchase Committee in purchasing the stores :—

(*a*) All purchases in India shall be made by inviting tenders which may be:—

1. by advertisement, (open tender) or
2. by invitation to a limited number of firms, (limited tender) or
3. by invitation to one firm only (single tender or private purchase).

(*b*) Competitive tenders should be invited except in the case of:—

1. Patents and specialities,
2. Comparatively small supplies, where the value of stores to be purchased does not exceed Rs. 2,500.
3. Highly finished work such as surgical and scientific apparatus.

In the case of these, single tenders may be invited from thoroughly reliable firms.

(*c*) As far as possible, arrangements shall be made for calling tenders simultaneously in Europe and in India.

(*d*) After examination by the Committee, of the tenders received and comparing the price with the indent estimate of cost, and after consulting, if need be, the indenting department concerned, the committee shall decide which tender shall be accepted. Tenders exceeding Rs. 50,000 should be submitted to Government for sanction. (*G. O. No. G. 1230-8—G. M. 203-23-28, dated 13th August 1924.*)

(*e*) When a tender is accepted, the conditions shall be embodied in a formal contract providing for the necessary penal clauses for breach of conditions. Copies of such contracts shall be supplied to the Audit office and to the indenting department, concerned.

(*f*) The Committee may arrange for running contracts in the case of such articles as are in demand throughout the year. Such contracts shall provide for variation in the quantity of supplies up to 50 per cent and for supplies being made periodically at reasonable notice.

(*g*) In the case of all articles to be obtained from abroad, arrangements for their purchase shall generally be made through the consulting Engineers and Home Agents to Government in London in accordance with the agreement entered into with the Firm by the Government.

(*h*) In special cases, however, such orders may be placed directly with the supplying firm or firms.

(*i*) The Committee may, for sufficient reasons, purchase imported stores in India instead of obtaining them through the Consulting Engineers in London or obtain them from the manufacturers abroad directly or their branch offices or agents in India.

17. *Shipping documents* —In all cases in which stores are purchased abroad, arrangements shall be made to obtain three sets of shipping documents. One set shall be caused to be forwarded at the earliest possible date to the Receiving Agents to be appointed by the Committee, one set will be caused to be similarly sent to the indenting officer and the third set to the Secretary, Stores Purchase Committee. On receipt of the shipping documents, the indenting officer will issue necessary instructions to the Receiving Agents in the matter of the transmission of packages, customs duty to be paid, etc., copies of such correspondence being simultaneously forwarded to the Secretary, Stores Purchase Committee.

18. *Payment for foreign purchases.*—Payment to firms abroad is made by Messrs. Coutts & Co., London, on production of invoices, shipping documents, etc., supported by the certificate of the consulting agents, London, authorising payment. The invoice sent by the Bankers in London. to the Secretary, Stores Purchase Committee, is sent by the latter officer to the indenting officer, for transmission to the Comptroller, after countersignature by the competent authority, with the stock certificate, and the head of debit noted thereon. The Comptroller keeps the amount paid by the Bankers, under objection, pending the receipt of the countersigned invoice referred to above.

19. *Clearing charges.*—Charges incurred by the Receiving agents in connection with the clearing of goods imported for the Mysore Government from abroad, are paid by the Imperial Bank of India, Madras, on presentation of detailed bills by the Receiving Agents. The bills, received by the Comptroller, through the Imperial Bank of India, Bangalore, are sent to the departments concerned through the Secretary, Stores Purchase Committee, for acceptance and return with the head of debit noted thereon. In the Comptroller's books, the amounts paid by the Bank will be charged to a suspense head, pending the receipt of countersigned bills from the departments, when the amounts will be charged to the departments concerned by credit to the suspense head (*G. O. No. G. 9138-9—G. M. 156-24-2, dated 28th May 1925.)*

20. *Payment for local purchases.*—Copies of orders placed by the Committee will be simultaneously supplied to the indenting departments concerned as well as to the Audit Office and the suppliers will be directed to submit invoices and bills,

in duplicate, to the indenting officer direct. The indenting officer shall, after verification and check with the copy of the order sent by the Committee, forward the bills, with the necessary stock and other certificates as required by the Account Code, to the Audit Department for arranging payment, after obtaining the countersignature of the Head of the Department or other competent authority, intimating the fact to the Secretary to the Committee at the same time. In cases where payment against shipping documents or by instalments is stipulated in a contract, the Secretary shall watch deliveries until the contract is fully and satisfactorily executed. Every care shall be taken that payment is arranged for only in accordance with the terms of a contract and that no delay occurs in payment involving the payment of interest on such delayed payments. *(G. O. No. G. 127-87—G. M. 98-24-9, dated the 9th July 1925.)*

21. The committee shall ensure that only the correct rate of customs duty leviable under the law is paid on all imported stores and that claims for refund are preferred in time. *(G. O. No. C. 61-120—G. M. 121-23-1 dated 22nd October 1923 and G. O. No. G. 13082-13140—G. M. 170-23-2, dated 28th March 1924.)*

22. *Charges on account of the Stores Purchase Committee and fees and other expenses paid to consulting agents, London:*—These charges are distributed *pro-rata*, by the Comptroller at the close of each year among the departments for which service was rendered during the year. In regard to payments made in India, the particulars required by the Comptroller for effecting the above adjustment in his books are furnished to him, by the Secretary, Stores Purchase Committee. *(G. O. No, G. 3207-61—G. M. 50-24-2, dated 5th November 1924)*

Comptroller's Powers.

23. In cases in which, in the Comptroller's opinion, the above rules have not been observed, he may refuse payment or hold the amount under objection until the sanction of Government is obtained by the purchasing officer.

ANNEXURE.

Powers delegated to departments as regards the direct purchase of Local Stores, without reference to the Stores Purchase Committee.

Designation of Officers	Financial limit	Authority
1. Director of Geology ..	Rs. 500	Government Order No. G. 15236-7—G. M. 203-23-20, dated 7th June 1924.
2. Senior Surgeon. (purchases, to be made from Government departments, in British India of such articles as Cinchona cortex, cinchona Febrifuge, oil Eucalyptus, quinine sulphate and tablets and opium).	Any amount	Government Order No. G. 14265-7—G. M. 203-23-9, dated 2nd May 1924.
Other articles ..	2,000	
3. Chief Engineer ..	2,000	Government Order No. G. 14778-81—G. M. 203-23-14, dated 16th May 1924.
4. Director of Agriculture. Implements, Sprayers, Seeds, Manures and fertilisers, and Miscellaneous articles (within his power, and provided that he gets quotations from all firms or individuals known to the department as suppliers of such articles).	Any amount	Government Order No. I. C. 3680-2—A. & E. 58-25-7, dated 28th November 1925.
5. Superintendent, Government Gardens. (Local purchase of Food grains, plants and seeds and laterite).	3,000	Government Order No. G. 2304-6— G. M. 45-24-4, dated 23rd September 1925.
Other articles ..	1,000	
6. Director of Industries and Commerce. Oils for the Soap Factory.	3,000	Government Order No. 14782-4—G. M. 203-23-13, dated 16th May 1924.
All other articles ..	2,000	
7. Director, Sandal Oil Factories. Fuel.	Any amount	Government Order No. I. C. 6155-7—I. & C. 335-24-2, dated 12th March 1925.
Other articles ..	1,000	
8. Chief Commandant. (Clothing, etc., to be got from the British Military Stores).	Any amount	Government Order No. 3395-7—G. M. 121-23-65, dated 8th November 1924.

Designation of Officers	Financial limit	Authority
	Rs.	
Grass straw and other similar articles.	Amount to be fixed by the Stores Purchase Committee in each case.	Government Order No. 3315-18—G. M. 45-24-7. dated 7th November 1924.
Other articles ..	1,000	
9. Chief Electrical Engineer ..	5,000	Government Order No. G. 15232-4—G. M. 203-23-19, dated 7th June 1924.
10. Agent, Mysore Railways ..	5,000	Do
11. Principal, Central College. (Chemicals and Scientific instruments) value of particular article or class of articles to be purchased from a firm or dealer.	2,000	Government Order No. G. 7335-7—G. M. 45-24-10, dated 19th March 1925.
12. All other Heads of Departments.	1,000	Government Order No. G. 61-120—G. M. 121-23-1, dated 22nd October 1923.

APPENDIX XII.

CHAPTER VI—ARTICLE 123.

Sundry rulings relating to contingent charges.

NOTE.—For special powers exercised by officers in incurring certain items of contingent expenditure *vide.*, Appendix XXII.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
1	Advertisement.	(*a*) The Publicity office to Government will be the Central office for the issue of all official advertisements and will secure standing contracts for advertisement space, in the various news-papers approved by Government from time to time. (*b*) Heads of Departments and Secretaries to Government and all other officers desiring to have official advertisements published wlll send the advertisements to the Publicity Officer. (*c*) If an officer wishes to publish an advertisement in a paper not included in the list of papers in which space has been reserved, he should make a special application to the Publicity Officer, for necessary action being taken after approval of Government. (*Government Order No. G. 6470-524—G. M. 13-24-9, dated 18th February 1925*). (*d*) No payments should be made direct to the papers by the Heads of Departments on account of advertisements published in or outside the reserved space, except on information communicated by or obtained from the Publicity officer that the payments are due. (*Government Order No. G. 873-915—G. M. 36-24-22, dated 3rd August 1925*). (*e*) The charges incurred by the

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Advertisement—*concld.*	Publicity Officer in connection with the reserving of space in news-papers will, in the first instance, be charged to "General Administration." At the end of each half-year, the Publicity Officer reports to the Comptroller the amounts chargeable to the contingent grants of the several departments, by credit to "12 General Administration". (*Chief Secretary's letter No. G. 628—G. M. 36-24-31, dated 21st July 1925*). (*Government Order No. G. 6862-940—G. M. 118-24-1, daled 9th March 1925*).
2	Allowance.	(*a*) No salary charges of any kind (except for pay of hot weather establishment, and of temporary Field establishments of Surveys and Settlements and of all sweepers who are wholetime servants or otherwise in the Civil Department or at the discretion of Government of such other classes of menials, e.g., cooks, dobies, tailors, syces, grass cutters, as Government have, from time to time, ruled to be ineligible for pension or as they may in future declare as non-pensionable) and no additions to pay may be charged as contingent expenditure or included in the contingent bills; such charges should be drawn on establishment bills. Fixed travelling allowance, house rent, etc., should be drawn along with the pay of an officer. NOTE.—Government may, by special order, in each case, allow Heads of Departments to incur small monthly payments, out of contingencies, to menials for supplying drinking water or for dusting offices provided that:— (i) the payments are of a purely contingent character, are drawn on contingent bills and may be withdrawn at any

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Allowance—*concld.*	time at the discretion of the head of the office; (ii) the allowance will not count for leave or pension; (iii) in the case of menials already in permanent employ in receipt of a monthly rate of pay, the payment must not exceed a sum of Rs. 2 a month in any one case, and the head of the office must, in sanctioning any such payments, record his reasons therefor, and must satisfy himself;— (1) that the work to be done is really necessary; (2) that it is outside the regular duties of a menial on the permanent establishment; and (3) that the grant of the extra allowance to any such menial is distinctly more economical than the employment of fresh agency. (*b*) Measurers and classers of Revenue Survey Department are given a contingent allowance, not exceeding two annas per month, for providing themselves with a book, for the entry of reports and letters, and with the other articles of Stationery. (Para 49, Part I of the Mysore Revenue Survey Manual).
3	Batta to witnesses.	(*a*) Official witnesses, *i. e.*, persons in the service of other Governments and attending Criminal Courts in the State to depose to facts coming to their knowledge in the course of their official duties, shall be paid travelling allowances and batta at rates to which they are entitled under their respective Governments, the payment in each case being made upon submission of a bill by the officer concerned or his official superior.

<table>
<tr><th>Serial No.</th><th>Nature of contingent expenditure</th><th>Sanction or other particulars required</th></tr>
<tr><td></td><td>Batta to witnesses—<i>contd.</i></td><td>
<p>(<i>b</i>) Non-official witnesses shall be paid allowances and batta at the following rates:—</p>
<table>
<tr><th>Travelling allowances</th><th>First class scale</th><th>Second class scale</th><th>Third class scale</th><th>Fourth class scale</th></tr>
<tr><td>By rail...</td><td>First class fare.</td><td>Second class fare</td><td>Third class fare.</td><td>Third class fare</td></tr>
<tr><td>By road</td><td>8 annas per mile.</td><td>4 annas per mile.</td><td>2 annas per mile.</td><td>6 pies per mile.</td></tr>
<tr><td>By sea or canal.</td><td>Actual expense of passage,
Batta not to exceed Rs. 8 per diem.</td><td>Actual expense of passage,
Re. 1 per diem.</td><td>Actual expense of passage.
annas 8 per diem.</td><td>Actual expense of passage,
Annas 4 per diem.</td></tr>
</table>
<p>(<i>c</i>) The payments should in case (b) be made immediately by the Magistrate whose Court the witness attends, from the Court's permanent advance and recouped on contingent bills; and a statement of all such payments with details should be submitted to the District Magistrate once a month. Receipts for payments made should be taken in triplicate, one to be kept in the Court, one to be sent with the monthly report and one with the contingent bill. (<i>Government Order No. J. 3002-12—Cts. 23-07-13, dated 20th March 1908</i>).</p>
<p>(<i>d</i>) Witnesses, not being Government servants, who follow any profession, such as law or medicine, may be paid a special allowance of Rs. 15 according to circumstances, when they are summoned to give evidence in Government prosecutions. (<i>Government Order No. J. 1047-9—Cts. 261-07-1, dated 8th October 1908</i>).</p>
<p>(<i>e</i>) Officials of the Mysore Government, appearing as witnesses in their official capacity before Courts in the Madras Presidency, (including Madras City),</p>
</td></tr>
</table>

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. P. 3752-3—Cts. 177-28-6, dated 24th January 1930.

Patels and Shanbhogs.

Sanctions the payment of batta to —— attending criminal courts as witnesses in their capacity as Village Officers.

READ—

Correspondence ending with letter No. R. O. C. 1334—28-29, dated 25th November 1929, from the Registrar, Chief Court, recommending that Patels and Shanbhogs appearing as witnesses before the criminal courts in the State to depose to facts coming to their knowledge in the course of their official duties, may be allowed travelling allowance and batta at rates fixed for fourth class witnesses, with certain exceptions.

ORDER NO. P. 3752-3—CTS. 177-28-6, DATED 24TH JANUARY 1930.

The Representative Assembly has more than once urged the necessity of paying travelling allowances to Patels and Shanbhogs attending criminal courts as witnesses in their capacity as Village Officers. Government accept the recommendation of the Chief Court in this behalf and are pleased to direct that, with effect from 1st July 1930, Patels and Shanbhogs appearing as witnesses in the criminal courts in the State to depose to facts coming to their knowledge in the course of their official duties, be given travelling allowance and batta at the following rates:—

By Rail ..	.. Single 3rd class fare.
By Road ..	.. Actual bus fare or 2 annas per mile where there is no bus service.
Batta ..	.. 8 annas *per diem*.

Necessary provision to meet the charges on this account which, as estimated by the Chief Court, amounts to Rs. 10,000, will be made in the annual Budgets.

P. MAHADEVAYYA,
Secretary to Government,
Law Department.

To—The Registrar, Chief Court.
The Comptroller to Government, through Financial Secretariat.

EXD.—P.S.R.N.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Batta to witnesses—*concld.*	will be paid, by the Madras Government, their expenses at the rates at which they would be entitled under the Mysore Service Regulations. (*Government Order No. G. 13160-220—Cts. 121-18-2, dated 3rd January 1919*).
4	Belts and badges.	I. Belts may be given to all Government peons on orderly duty other than masalchis, sweepers, lascars and such like, once in three years in accordance with the following scales and at the specified costs:— (*a*) The Jamadars attending on the Dewan, the Councillors and the Chief Judge may be supplied with belts with I" lace all round the border and laced flowerets in the body at a cost not exceeding Rs. 58-8-0 each. (*b*) The Chobdars of the General and Revenue Secretariat may be supplied with belts with 1" lace all round the border at a cost not exceeding Rs. 46-8-0 each. (*c*) The Dafadars of the General and Revenue Secretariat and the Jamadars and Dafadars of the other Secretariats including those of the Private and the Huzur Secretary to His Highness and all Government offices, to be especially named, may be given belts with $\frac{3}{8}$" or $\frac{1}{2}$" lace all round the border at a cost of Rs. 13-8-0 each. NOTE 1.—The Jamadars and the Dafadars noted below may be supplied with laced belts at the rate of Rs. 13-8-0 each. 1. Dafadar on the establishment of the Medical Staff on the Staff and Household of His Highness the Maharaja. (*Government Order No. G. 1147-8—G. M. 68-12-3, dated 24th August 1912*). 2. Dafadars of the District and Subordinate Judges' Courts. *N. B.* The belt in this case are not issued at an interval of less than four years. (*Government Order No. J. 2294-5—Cts. 223-10-8, dated 12th February 1914*).

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Belts and badges—*contd.*	3. Jamadar and Dafadar on the establishment of the Comptroller. (*Government Order No. G. 4880—G. M. 136-10, dated 16th October 1916*). 4. Head peon of the office of the Agent and Secretary for Railways. (*Government Order No. 2196-97, dated 24th January 1918*). 5. The Jamadar and a Dafadar of the office of the Director, Department of Geology. (*Government Order No. G. 3919-20—G. M. 136-16-9, dated 16th September 1916*). NOTE 2.—Jamadars and Dafadars attending on officers of the rank of Deputy Commissioners and above may be supplied with laced belts at a cost not exceeding Rs. 6 for each belt. The belts should not be issued at intervals of less than four years. (*Government Order No. G. 4712-61—G. M. 165-13-27, dated 11th November 1914*). NOTE 3.—The peons of the office of the Director of Industries and Commerce, including those of the Industrial Schools and Chamarajendra Technical Institute are supplied with belts and badges at a cost of Rs. 6-8-0. (*Government Order No. G. 2484-5—G. M. 92-14-5, dated 30th October 1914 and Government Order No. 3278-9—G. M. 172-24-34, dated 6th November 1924*). NOTE 4.—The senior peon and three other peons of the office of the Superintendent of Stationery may be supplied with belts at a cost of Rs. 5 and Rs. 4 respectively. (*Government Order No. G. 9337-8—G. M. 175-13-17, dated 18th May 1914*). (d) All peons and dalayats of Secretariats and all Government offices may be given belts with ¾" red or yellow tape all round the border at a cost not exceeding Rs. 2-8-0 each. (e) The belts may be made of black or scarlet banath at the discretion of heads of offices. II. As regards badges, no rules need be laid down as they are to be given

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Belts and Badges—*concld.*	once for all; but however, to regulate the cost of such badges, it may be laid down that the cost of peon's badge being made of brass, may not exceed Rs. 4 and that of a Jamadar, Chobdar or Dafadar being electroplated, may be only proportionately higher.
5	Bicycles.	The purchase of bicycles requires the sanction of Government. (*Government Order No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917*).
6	Binding.	(*a*) The binding work in each office will, as a rule, be attended to by the Mutchi attached to it; if there is no such official on the establishment, the ordinary binding work may be entrusted either to (i) the Government Press or (ii) to private agencies, the cost in the latter case being met out of the contingent allotment of the office concerned. (*Government Order No. 3267-3304—Gcol. 153, dated 14th December 1904.*) (*b*) Works of a special character (such as law reports, scientific and technical journals, office or departmental manuals, administration reports, census reports, registers of courts and treasuries and standard works of permanent reference but not Gazette), should be got done only at the Government Press. Binding charges will therefore be disallowed in the Contingent bills of all officers. The following are the instructions for regulating binding work in the Government Press:— (i) The highest class of binding that should be done, at the requisition of any department of Government, will be full calico with leather back and corners. This should be asked for only in respect of valuable and important books or registers of permanent reference. (ii) Full calico is all that should be used for valuable or important books.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Binding—*concld.*	(iii) All other books, special copies of all periodical publications and registers required to be preserved for three years or more, need be bound only in card-board with calico back. (iv) Ordinary copies of periodical publications should be bound with paper covers and calico back if they contain over 100 pages. (v) In all other cases, only paper cover and back should be used. (vi) Binding in full leather with gilt lettering should be under taken only on the requisition of the Private or Huzur Secretary to His Highness the Maharaja, the Chief Secretary or the Private Secretary to the Dewan. (*Government Order No. G. 22006-65—P. & S. 7 20-4, dated 20th May 1921*). Note.—The registers of Civil Courts outside the Cities of Bangalore and Mysore may be got bound by private agency. The binding work should be executed in the Government Press, in the case of Civil Courts situated in the cities of Bangalore and Mysore. (*Government Order No. J. 1592-93—Cts 88-13-2, dated 27th November 1913.*)
7	Books.	(*a*) Books which are required to be purchased may, broadly, be classified under the following three heads:— 1. Ordinary books of reference required by all offices. 2. Books of reference relating to the special work of particular departments. 3. Books for departmental libraries and for granting prizes. (*b*) Books coming under class (1) will be defined by Government from time to time and the heads of offices will be authorised to buy them subject to such restrictions, about the number, value, etc., as the heads of departments concerned may consider necessary to impose. Some of the books which come under this head are (i) Railway Telegraph and Postal guides. (ii) Dictionary.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Books—*contd.*	noted in the margin and additions to this list will be made, as the need therefor is felt. Heads of Departments will define which of these books are necessary for the offices subordinate to them. The cost of purchases of such books will be treated as an ordinary item of contingencies and admitted in audit if passed by the countersigning authority. Note.—One dictionary may be purchased for each office or each section under the separate charge of a Gazetted officer at a cost not exceeding Rs. 2 per copy. (*Government Order No. Fl. 370-419—G. F. 177-13-2, dated 30th July 1914.*) *Exception.*—The Chief Court is exempted from the operation of this Note. (*Government Order No. P. 853-4—Cts. 50-22-4, dated 22nd March 1924.*) (*c*) As regards books coming under classes (2) and (3) the power to purchase them, whether for their own office or for the offices subordinate to them, is delegated to heads of departments subject to the condition that the purchases should be strictly limited to the specific allotments, if any, made for these purposes in the annual budgets as sanctioned by Government and that no reappropriations within their powers are made without sanction of Government, to augment the grants for these purposes. In cases in which there are no specific provisions in the Budget, the charges will be treated, in the same manner, as ordinary items of contingencies. *(Financial Secretary's Letter No. Fl. 4312 dated 28th January 1925.)* As for the particular books that can be brought as coming under classes (1) and (2), the selection will be left to the heads of departments, and the Audit Office will be authorised to admit all purchases sanctioned by

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Books—*concld.*	heads of departments. The Audit Office should, however, bring to the notice of Government purchases which in its opinion, do not fall under these heads. (*G. O. No. Fl. 2809-58—G. F. 126-16-2, dated 8th December 1916.*) Note.—The Chief Court is authorised to transfer amounts from the head "Contingencies" to "Purchase of books" for the Chief Court Library or for the Libraries of the Subordinate Civil Courts, provided the transfer is within a minor head and the amount transferred does not exceed Rs. 500. (*G. O. No. P. 11105-6—Cts. 222-22-2, dated 23rd May 1923.*)
8	Clocks.	8. Heads of Departments are authorised to sanction the purchase of clocks of approved patterns of the value of and under Rs. 25 within the Budget provision. (*G. O. No. Fl. 1181-230—G. F. 11-22-1, dated 30th August 1922*).
9	Clock winding charges.	9. (*a*) In most of the offices, the work of winding the clocks and time-pieces will be attended to by one of the officials, while in a few, it is entrusted to professional repairers. Except in the case of tower clocks or clocks of special value, there is no need for the employment of professional men and the managers of the offices concerned should make efficient arrangements for winding the office clocks and time-pieces without any cost to Government. Where, however, the number of clocks and time-pieces kept in any office is too large for being looked after by the office manager, a professional man may be engaged with the special sanction of Government. Note.—1.—The number and nature of the clocks kept in the following offices require the services of professional men and their employment on the monthly wages noted against the offices is authorised.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Clock winding charges —*contd.*	Rs. Central College .. 5 per mensem Central Jail .. 5 do Victoria Hospital .. 5 do Note.—2.—One man will be appointed to look after all the clocks in the Public Offices at Bangalore and in the Press Office. His remuneration is fixed at Rs. 39-8-0 per mensem, exclusive of the charge for clocks in the office of the Deputy Commissioner. The number of clocks in the several offices to be taken care of and the sums to be contributed by the several offices towards his remuneration are shown below:—

	Office	Number of clocks	Scale of remuneration		
			Rs.	a.	p.
1	General and Revenue Secretariat.	24	10	8	0
2	Public Works Secretariat.	12	6	0	0
3	Government Press and Stationery.	6	2	0	0
4	Muzrai Commissioner..	3	1	8	0
5	Chief Court ..	10	3	0	0
6	Chief Commandant's Office.	8	3	0	0
7	State Huzur Treasury..	2	1	0	0
8	Comptroller's Office ..	15	4	8	0
9	Stamp Manufactory ..	1	1	0	0
10	Conservator of Forests	..	2	0	0
11	Executive Engineer, Bangalore Division.	..	1	0	0
12	Inspector-General of Education	..	2	0	0
13	Director of Agriculture.	4	2	0	0
14	District Office Buildings, Bangalore.	All the clocks in the several offices located therein under the direction of Deputy Commissioner.	Rs. 8 to be distributed among the offices in the way the Deputy Commissioner considers suitable.		

<table>
<tr><th>Serial No.</th><th>Nature of contingent expenditure</th><th>Sanction or other particulars required</th></tr>
<tr><td></td><td>Clock winding charges—<i>contd.</i></td><td>
<p>Note 3.—The Deputy Commissioner, Mysore District, will similarly employ a professional man to look after the clocks in the several offices located in the Public Office Buildings at Mysore, on a monthly remuneration not exceeding Rs. 8 which will be borne by the offices concerned as indicated below:—</p>
<table>
<tr><th>Office</th><th>Number of clocks</th><th>Scale of remuneration</th></tr>
<tr><td></td><td></td><td>Rs. a. p.</td></tr>
<tr><td>1 Deputy Commissioner's Office proper.</td><td>5</td><td>2 0 0</td></tr>
<tr><td>2 Mysore Sub-Divisional Assistant Commissioner's Office.</td><td>1</td><td>1 0 0</td></tr>
<tr><td>3 Police Superintendent's Office.</td><td>1</td><td>1 0 0</td></tr>
<tr><td>4 District Excise Office ..</td><td>1</td><td>1 0 0</td></tr>
<tr><td>5 Executive Engineer's Office.</td><td>2</td><td>1 0 0</td></tr>
<tr><td>6 District Forest Office ..</td><td>1</td><td>1 0 0</td></tr>
<tr><td>7 Public Works Department Sub-Division Office.</td><td>1</td><td>1 0 0</td></tr>
<tr><td>Total ..</td><td>12</td><td>8 0 0</td></tr>
</table>
<p>Note 4.—The remuneration in the case of (2) and (3) above will, in the first instance, be paid from the permanent advance of the General and Revenue Secretariat or the Deputy Commissioner's Office, as the case may be, and at the end of the year, necessary adjustment is made by the Comptroller according to the scale fixed.</p>
<p>Note 5.—It shall be the duty of the man appointed to look after the clocks, to wind and regulate them and to attend to the oiling and other petty repairs. He shall maintain a register, showing the daily work done by him and obtain therein the signature of the ministerial head of the office concerned, in proof of his</p>
</td></tr>
</table>

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Clock winding charges —*concld.*	having attended to the clocks. The Registrar of the General and Revenue Secretariat or the District Sheristadar of the Deputy Commissioner's Office, as the case may be, should, before disbursing his remuneration, satisfy himself that he has properly attended to his work. (*G. O. Nos. G. 2679-88—G. M. 108-07-2, dated 24th October 1907 and R. 1162-3—L. R. 407-08-4, dated 5th August 1909*). NOTE 6.—The services of the Palace Clock-winder may be employed to look after the clocks of the Government House at Mysore, on a remuneration of Rs. 3 per mensem, the cost being met out of the grant under "12 General Administration 1 Guest houses (under Private Secretary). Contingencies." (*G. O. No. G. 2238-9—G. M. 37-23-2, dated 26th July 1923*). NOTE 7.—A sum of Rs. 3 is paid monthly to the person looking after the clocks in the Water-supply Division Office. (*Public Works Secretary's No. P. W. 357-358, dated 24th July 1924*).
10	Clothing..	Rules regulating the supply of Liveries and Clothing to Government servants are printed as Annexure to this Appendix.
11	Commission to Banks.	No commission to Banks for remittances of funds is admissible. Such remittances should always be arranged for through the Comptroller,
12	Construction (Petty) and Repairs.	(*a*) Expenditure on construction and repairs executed by civil officers can be treated as contingent expenditure of the department incurring it and classified as petty construction and repairs when the amount does not exceed Rs. 250. Construction and repairs costing more than Rs. 250 will be treated as Public Works Expenditure. (*b*) No work shall be commenced until an estimate has been duly sanctioned and funds allotted therefor. Advances to contractors are as a rule prohibited.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Construction (Petty) and Repairs—*concld.*	Charges on account of petty construction and repairs should be billed for separately and each bill should contain the following particulars:— (*a*) Name of work. (*b*) Amount of estimate. (*c*) Name of contractor, if not done departmentally. (*d*) Number and date of authority sanctioning the estimate. (*e*) Expenditure up-to-date, against the estimate. (*c*) The forms and registers in use in the Public Works Department will be adopted as far as practicable.
13	Contributions.	The grant of Contributions requires the sanction of Government. (*G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.*)
14	Conveyance of Office Records.	(*a*) Cart-hire can be charged at 3 annas per mile in the Maidan tracts and 4 annas per mile in the Malnad tracts of the State. (*G. O. No. G. 8981-9040—G. M. 14-20-12, dated 3rd November 1920.*) NOTE 1.—The Comptroller is authorised to pass the actual cart-hire charges certified to, as having been incurred, by disbursing officers, in hiring carts for public purposes, within the Municipal limits of Bangalore and Mysore Cities, and in other places where the distance from the railway station for which cart-hire is claimed is not more than two miles. (*G. O. No. O. 2504—G. M. 65-22-1, dated 6th November 1922 and G. O. No. G. 3801-60—G. M. 62-23-2, dated 28th August 1923*). NOTE 2.—Public Works Sub-Divisional and Range Officers are not supposed to carry with them on ordinary tours more records than can be conveyed, without inconvenience, with their personal luggage for which they draw travelling allowances, and charges on this account will not be allowed.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Conveyance of Office Records—*concld.*	NOTE 3.—Whenever cart-hire is claimed in any bills, the following particulars should be furnished:— (1) Distance (in the Maidan and Malnad tracts,) (2) Number of carts engaged. (3) Rate, per cart, per mile. (4) Amount paid.
15	Copying.	(*a*) No charge may be made for section writing, *i.e.*, for copying manuscript, by piece work, without the previous sanction of the authority which could sanction the employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid, and the amount of matter. No person in receipt of a salary from Government can be paid for section writing, save with the special sanction of Government and no periodical allowance may be charged as section writing. (*b*) Amounts required for payment of remuneration to copyists and examiners, should be drawn from the treasury in Form 52 under the signature of the Presiding Judge or the Head of the office. The bill should contain full details of names of copyists and examiners, the number of slips copied and examined by each, and the amounts claimed. The remuneration payable to the copyist is one anna four pies and that payable to the examiner is 4 pies per copying sheet (slip). NOTE (1).—No copies shall be prepared or examined by any salaried official, nor shall such official receive any remuneration therefrom.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Copying—*contd.*	*Exceptions.*—(i)—In exceptional cases (1) where the income does not admit of the entertainment of separate copyists and Examiner or (2) where candidates to take up such posts are not available, the Chief Court may permit the salaried officials of the Court to prepare or examine copies and to receive remuneration for the work done. (*G. O. No. Pro. 3219-21—C. 199, dated 15th March 1913 and J. 909—Cts. 46-21-2, dated 23rd August 1921.*) (ii) In the case of Income-Tax Department, the salaried officials of the Department are allowed to draw the remuneration for copying work done by them. (*G. O. No. R. 2803-4—I. T. 4-20-70, dated 1st December 1921.*) (*c*) (i) When the copying fees (at the rate of Rs. 0-2-0 for 100 words of both English and Kannada documents) received in any Registration office amounts, on an average, *i.e.*, for the past three years, to not less than Rs. 40 a month, a clerk on Rs. 20 per mensem may be employed by the Inspector-General of Registration for the copying work and the work relating to searches. (ii) When the average does not amount to Rs. 40 but amounts to more than Rs. 20 a month, a special copyist may be employed for the preparation of copies and paid a remuneration of half the amount of fees recovered for the copies. (iii) In all other cases, *viz*, those in which the fee recovered for the copies does not exceed Rs. 20, the copies may be got prepared by the office clerks only who may be paid half of the amount recovered for the copies. (iv) The special copyists and clerks appointed will be understood not to be included in the permanent staff of the office as Government servants; but they must be amenable to the disciplinary

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Copying—*concld.*	control of the head of the office. (*G. O. No. P. 6958-9 Regis. 1-24-8, dated 26th June 1925.*) (v) Bills for remuneration to copyists will be supported by the Treasury Officer's certificate of credit of the sums realised by copying fees. (*d*) As the work of the copyists of the Oriental Library is different from and far more difficult than that done by the copyists in other departments, the Curator of the Oriental Library, Mysore, has been permitted, as a special case, to make lump sum payments to the copyists of the Library for transcribing, collecting and comparing rare manuscripts. (*G. O. No. 10165-6 Edn. 291-07-2, dated 9th April 1908.*)
16	Cyclostyle.	The purchase of cyclostyle machine requires the sanction of Government. (*G. O. No. Fl. 9669-718 G. F. 8-17-2, dated 28th November 1917.*)
17	Diaries.	Secretaries to Government and Heads of Departments may authorise the purchase of diaries for the use of the officers of their departments and also for the use of the more important ministerial officers, provided the total number purchased in each department does not exceed the maximum fixed by Government in their order No. G. 13214-73 P & S 35-19-7, dated 8th December 1919. (*G. O. No. E. 1901-60—P & S. dated 9th September 1922 and No. G. 5894-934—P & S 61-24-1, dated 2nd February 1925*).
18	Diet and transport charges of prisoners.	(*a*) All diet and transport charges on account of under-trial prisoners remanded to police custody are incurred by the Police Department and met from the allotment placed at the disposal of that

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Diet and transport charges of prisoners —*concld.*	Department for the purpose; after the expiry of the period of Police remand, such charges are met by officers of the Jail Department and included in the Jail contingent bills. (*G. O. No. G. 7448-50 Pol 137-19-7, dated 4th October 1920*). (*b*) Feeding and escorting charges of prisoners surrendered to Magistrates in the Bombay Presidency will be recoverable from the Bombay Government, while charges for prisoners surrendered to or by the Madras Government are debitable to the side which surrenders. (398 Mysore Police Manual Vol I.) (*c*) The cost of maintaining civil lunatics sent to Jail for observation or detention under the Mysore Lunacy Regulation will be met from the Budget of the Judicial Department and included in the items of contingent expenditure of various Magistrates concerned. (*G. O. No. G. 19976-86—Cts. 84-19-2, dated 18th February 1920*). (*d*) The travelling allowance and clothing, paid to prisoners on release from the Jail under the rules laid down in the Mysore Jail Manual, (Paras 388 and 457) are borne by Government.
19	Donations.	The grant of Donations for charitable purposes, requires the sanction of Government. (*G. O. No. Fl. 9669—718—G. F. 8-17-2, dated 28th November 1917*).
20	Electric Installation and Cost of Power.	(*a*) The installation of electric lights requires the sanction of Government. (*Government Order No. Fl. 9669-718—G.F. 8-17-2, dated 28th November 1917.*) (*b*) All works and repairs in connection with electrical installations to Government buildings should be carried out by Electrical Department which will recover

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Electric Installation and Cost of power—*contd.*	the cost from the department in charge of the building, *i.e.*, from the Public Works Department in the case of all buildings in charge of that department. (*c*) The department responsible for the proper up-keep of the buildings should exercise proper check on the consumption of power, so that there is no unnecessary waste. *(Public Works Secretary's Circular No. C. P. S. 439, dated 15th June 1918.)* (*d*) The cost of power consumed and the cost of renewing lamps, replacing bulbs and other similar items of the several offices should be met out of the contingent grants of the respective offices. (*e*) As regards Government buildings occupied by officers as free or rented quarters, such charges should be borne by the occupants. NOTE 1.—In the case of quarters for the Distillery staff at Bangalore, these charges are met out of the Distillery contingent grant. (*Government Order No. Fl. 5701-3—S. R. 65-13-5, dated 3rd May 1916*). NOTE 2.—All charges relating to the supply of electric power to the street lights installed in the road leading to the Body Guard Commandant's quarters at Mysore which is in continuation of Narasimharaja Bouleward and lights installed on the Doddakere sluice gate, at Mysore will be debited to "General Administration." (*Government Order No. G. 6758-62—G. M. 349-17-1, dated 21st November 1917*). NOTE 3.—The cost of electric power supplied for charging the batteries of the Palace cars is also debitable to "General Administration." (Government Order No. *6977-9*—G. M. *273-13-1*, dated *3*rd March *1914*). NOTE 4.—The cost of power and maintenance of electric lights on the Chamundi Hills (1) along the steps and in the villages at the top and

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Electric Installation and Cost of power—*contd.*	(2) in and around the bungalow and the temple will be charged to the Hill Stations Budget. (*Government Order No. 11455-60—G. P. 471-16-1, dated 23rd February 1917*). (*f*) The following general principles should be observed in debiting the various initial and recurring charges of Electrical Installations in Palace properties in Mysore:— (i) Cost of original installation in Palace buildings and other Palace properties will be borne by the Palace. If, however, the purpose for which such installations are given is solely for use during State or Public Functions, the cost of installations in such cases will be charged to General Administration. (ii) Cost of original installation in roads within or outside the Municipal limits will be treated as capital cost of the Electrical Department on the " Interior Power and Lighting " if the price of power payable to that department is a sufficient return on such capital cost. If however, the lights are used only on festive occasions and the return is not adequate, the capital cost should be met by the Municipality for the part of the installation within its limits and by " Civil works, Original works, Miscellaneous Public Improvements, for the other part outside such limits. (iii) The cost of power consumed will be charged to General Administration in respect of all installations within Palace buildings or other Palace properties and on roads maintained at the expense of the Public Works Department. If Palace owned properties are tenanted by officers or private individuals, the cost of the power consumed will be recovered from the tenants in accordance with para 3 of Government Order No. G. 3274-93—Ml. 172-12-1, dated 4th November 1919. (iv) Incidence of cost of maintenance will follow that of the original installation. (*Government Order No. G. 19965-9—P. P. 203-18-5, dated 28th February 1920, and Government Order No. 18800-5—P. P. 203-18-4, dated 16th February 1920*).

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Electric Installation and Cost of power—*concld.*	(*g*) The following general principles are laid down for regulating the rate at which the power supplied to the several Palace properties should be charged for in future:-- (*a*) The power supplied to the Palace Engine House at Mysore both for interior and exterior lighting will, as a special case, be charged for at the rate fixed for industrial purposes on the basis of the normal rating in horse power of the installations. (*b*) All lighting installations in one and the same premises either at Mysore or at Bangalore will be treated as one installation for the purpose of determining the discount to be allowed on the consumption of power. (*c*) The other power installations at Mysore and Bangalore for which energy is supplied will be treated as separate units under the existing arrangements. (*Government Order No. E. D. S. 571-74 dated 2nd April 1924*).
·21	Encouragement to Authors.	(*a*) The provision for "Encouragement to Authors" should be applied, as a rule, for the patronage of educational works only and such patronage shall be accorded with the sanction of Government on the recommendation of the Inspector-General of Education. Purely literary publications, not requiring State aid on educational grounds, should depend entirely on the public for patronage, and no portion of the small amount that can be provided in the educational budget for encouragement to authors should be allotted to such literary productions. (*Government Order No. 3643-4—Edn. 274-7-6, dated 7th October 1908.*) (*b*) The Inspector-General of Education is competent to sanction remuneration, not exceeding Rs. 250 in each

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Encouragement to Authors—*concld.*	case, to authors of approved books published in accordance with the programme approved by Government. (*Government Order No. 8928-9—Edn. 59-20-7, dated 22nd March 1921.*)
22	Entertainment of Guests.	(*a*) Officers entrusted with arrangements in connection with the visits of important personages to the State should submit rough estimates of expenditure and obtain the sanction of Government thereto before money is drawn from the treasury. Proper accounts should be maintained for the actual expenditure incurred and final accounts submitted within one month after the departure of the guests. In all cases of irregular maintenance of accounts etc., the personal liability of the officers concerned for the amounts drawn and spent by them will be strictly enforced. (*Government Order No. G. 13822-72—G. M. 576-17-1, dated 9th April 1918*). (*b*) The charges relating to entertainment of European guests are incurred by the Private Secretary to His Highness the Maharaja and those of Indian guests by the Chief Secretary to Government. (*c*) The Private Secretary to His Highness the Maharaja in charge of Government House, will make the necessary arrangements for the boarding of Indian guests partaking of European food and forward bills for the expenditure incurred therefor to the Chief Secretary for countersignature and transmission to the Comptroller for adjustment.
23	Examination charges.	(*a*) The remuneration payable to Examiners for setting question papers and valuing answer papers in Public and Departmental examinations is fixed by Government.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Examination charges—*concld.*	(*b*) Heads of Departments referred to in Appendix XXII A are authorised to sanction acceptance of remuneration by officers appointed as Examiners for the Mysore Local Service and Pleaders' Examinations and other departmental examinations in accordance with the scale fixed by Government. *(G. O. No. Fl. 1181-230—G. F. 11-22-1, dated 30th August 1922 and No. L. 820-21—Med. 148-22-3, dated 1st August 1923.)*
24	Fixtures and their repairs.	Every new building constructed by the Public Works Department is provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, etc., if these are included in the estimate for the building; but repairs of these fixtures, except when included in the general repair estimate of the building are not chargeable to the Public Works Department. Consequently such special repairs together with the purchase. and repair of furniture not included in the fixtures to be provided by the Public Works Department should be paid for by the department concerned, and be charged in the contingent bill. (*G. O. No. P. W. 78-25—383-55, dated 8th July 1919*).
25	Furniture.	The purchase and repair of furniture, instruments etc., in excess of Rs. 25 in value requires the sanction of Government. (*G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.*) Within the limit of budget allotment, disbursing officers are authorised to purchase out of their contingent grants, articles of value not exceeding Rs. 25 and to get executed petty repairs of furniture, not exceeding Rs. 25 in each case. (*G. O. No. Fl. 4991-5039—G. F. 153-16-2, dated 6th March 1917.*)

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Furniture —*concld.*	NOTE.—The above limit of Rs. 25 applies to each individual article purchased or repaired and not to articles purchased or repaired at one time, whether of the same kind or not. (*G. O. No. Fl. 4932-80—G. F. 154-14-1, dated 9th March 1915.*
26	Honorarium.	(*a*) The payment of honoraria to Government servants requires the sanction of Government. (*G. O. No. Fl. 6699-718—G F. 8-17-2, dated 28th November 1917.*) (*b*) *Remuneration to Experts in Government service for giving an expression of opinion on patent specifications referred to them.* Such of the applications for patents as have not been registered in the United Kingdom or in respect of which the inventor has not acquired an exclusive privilege in British India may be referred to the Board of Scientific Advice which is composed of Experts in Government Service to whom a fee of Rs. 16 per specification may be paid out of the total receipts under the head " Patent Fees " whenever such applications are referred for their opinion. (*G. O. No. I. & C. 5355-6—G. M. 17-20-4, dated 20th April 1922.*)
27	Hot and Cold weather charges.	(*a*) Charges for wages to water-men should not be incurred except during the hot months of the year. The services of one of the menials, if possible, should be utilised for the purpose. (*G. O. No. J. 2842-3—Cts. 209-06-2, dated 18th March 1907*) (*b*) Heads of Departments noted in Appendix XXIIB are authorised to sanction expenditure on account of Hot and Cold weather charges within an annual limit of Rs. 100. (*G. O. No. Fl. 1181-230—G. F. 11-21-1, dated 30th* August *1922.*)

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
28	Interment of paupers.	(*a*) The rates fixed as fees for disposal of the dead body of a caste Hindu, Mussalman, European, Anglo-Indian, or Indian Christian are Rs. 5 and of all others Rs. 4. (*G. O. No. G. 2785-4—G. M. 242-23-9, dated 10th October 1924.*) (*b*) The above rates are applicable to the cases of pauper patients dying in hospitals. In the case of European paupers, the cost of coffin, if found necessary and used, may also be incurred in addition. The charges on these accounts will be met out of the contingent grants of the respective institutions. (*G. O. No. L. 3580-2—Med. 43-25-2, dated 9th November 1925.*)
29	Law charges.	(*a*) The rules defining the duties, remuneration, etc., of the Government Advocate, the Public Prosecutors and other legal practitioners employed in Civil and Criminal cases to represent the Government are contained in Government Order No. P. 4966-5045—Cts. 26-23-1, dated 10—19th March 1924. NOTE.—The maximum fee to a Legal Practitioner for the defence of a pauper undefended prisoner in a murder case shall be Rs. 50, but a smaller fee need alone be allowed by the presiding Judge in simpler cases (*Government Order No. 1932-85—J. 137 of 1902-03, dated 16th March 1904 and J. 2864-65—Cts. 211-06-2, dated 18th March 1907.*) (*b*) Deputy Commissioners may, on their own responsibility, incur all incidental expenditure up to a limit of Rs. 50 in each case when civil suits have to be filed for recovery of rents, etc., due from tenants of private estates under Government management and debit the charge to the estate concerned. The sanction of the Revenue Commissioner will be sufficient

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Law charges (*concld.*)	for incurring expenditure up to a limit of Rs. 100, cases above Rs. 100 only being submitted to Government for sanction. (*Government Order No. R. 9932-41—R. 355-17-4, dated 1st April 1918.*)
30	Maps ..	Heads of Departments are authorised to sanction purchase of Topo sheets and Taluk maps subject to budget provision. (*Government Order No. Fl. 1181-230—G. F. 11-22-1, dated 30th August 1922.*)
31	Money Order Commission.	(*a*) The pay bills of Local Fund Dispensaries, situated in places other than Taluk Headquarters, shall be invariably despatched on the last day of every month to the Civil Surgeon of the district, and the Civil Surgeon or the Senior Sub-Assistant Surgeon in charge in his absence, will cash these bills at the District Treasury and remit the amounts, as promptly as possible, debiting the commission paid for the money order in his office contingent bill, as an office expenditure. NOTE.—In the case of the dispensary at Harihalli in the Belur Taluk, which is about 10 miles from the nearest Post Office, the above method will cause delay and inconvenience. In this case therefore, a dispensary servant will be allowed to cash the bills in the Taluk Treasury 14 miles distant, charging the actual conveyance hire not exceeding an anna a mile for the journey. (*Government Order No. Fl. 3362-71—S. & A. 68-09-4, dated 22nd December 1910*). (*b*) In the following cases, where the Institutions are situated beyond a distance of 10 miles from the Taluk Headquarters or where the employees are on duty far away from Headquarters, in places where there are no Government treasuries, the pay and allowances due to the employees may be remitted by postal money order, the money order commission

<table>
<tr><th>Serial No.</th><th>Nature of contingent expenditure</th><th colspan="3">Sanction or other particulars required</th></tr>
<tr><td rowspan="11"></td><td rowspan="11">Money Order Commission (contd.)</td><td colspan="3">being borne by Government. No travelling allowance is admissible for journeys made to draw the pay from the Treasury or the Post Office.</td></tr>
<tr><td>Nature of payment</td><td>Drawer of the bill</td><td>Remitter</td></tr>
<tr><td>(1) Salaries to Teachers of Village Elementary Schools and grants to aided village Elementary Schools.</td><td>Assistant Inspector of Education.</td><td>Amildar.</td></tr>
<tr><td colspan="3">(Government Order No. 8529-39—Edn. 33-18-3, dated 8th March 1919.)</td></tr>
<tr><td>(2) Pay of School Masters of Middle Schools, and scholarships awarded to students of Primary and Middle Schools.</td><td>Head Master</td><td>Amildar.</td></tr>
<tr><td colspan="3">(Government Order No. 4751-61—Edn. 162-21-5, dated 24th June 1922). (Government Order No. E 4143-4—Edn. 247-23-2, dated 5th March 1924.)</td></tr>
<tr><td>(3) Pay and allowances of Government servants at Kalasa.</td><td>Head of the Office.</td><td>Head of the Office.</td></tr>
<tr><td colspan="3">(Government Order No. R. 1351-4—L. R. 76-24-2, dated 15th September 1925.)</td></tr>
<tr><td>(4) Salaries of officers of all Departments who are away on duty from Head-quarters in places where there are no treasuries.</td><td>Head of the Office.</td><td>Head of the Office.</td></tr>
<tr><td colspan="3">(Government Order No. 1. C. 6652-3—A. & E. 156-23-2, dated 26th April 1924.)</td></tr>
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<table>
<tr><th>Serial No.</th><th>Nature of contingent expenditure</th><th colspan="3">Sanction or other particulars required</th></tr>
<tr><td></td><td>Money Order Commission (concld.)</td><td>Name of payment</td><td>Drawer of the bill</td><td>Remitter</td></tr>
<tr><td></td><td></td><td>(5) Pay of subordinates of Public Works Department, stationed at places which are far distant from Taluk Headquarters.</td><td>Head of the Office.</td><td>Head of the Office.</td></tr>
<tr><td></td><td></td><td colspan="3">(Public Works Secretary's No. E. 2026-10819, dated 23rd June 1921.)</td></tr>
<tr><td></td><td></td><td colspan="3">(c) The admission and readmission fees, levied in all schools which are situated beyond a radius of 5 miles from the Taluk Treasury, will be sent to the treasuries once a month by postal money order, the money order commission being paid out of the contingencies of the respective schools. (Government Order No. 5164-5—Edn. 147-24-2, dated 19th February 1925).</td></tr>
<tr><td>32</td><td>Motor cars.</td><td colspan="3">(a) The purchase of motor cars requires the sanction of Government.</td></tr>
<tr><td></td><td></td><td colspan="3">(b) The Government motor cars are under the charge of the Private Secretary to His Highness the Maharaja of Mysore and the establishment and maintenance charges are debited to "General Administration." The cars will ordinarily be kept at Mysore and sent to Bangalore when required there. In addition to these, conveyances may be hired for guests on special occasions. (Government Order No. O. 6042-95—Mily. 197-21-1, dated 5th February 1925).</td></tr>
<tr><td></td><td></td><td colspan="3">(c) Fees for motor drivers' licenses of Government cars should be paid by the drivers themselves and not by Government in as much as the licenses are personal to the drivers and it is their</td></tr>
</table>

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Motor cars (*concld.*)	business to take out licenses. (*Letter No. 1435—G. M. 497-17-5, dated 22nd April 1918, from the Chief Secretary to Government, to the Superintendent, Central Industrial Workshop.*)
33	Pauper patients.	Each Taluk Board is empowered to sanction, from its budget, up to an aggregate amount of Rs. 10 per annum, to meet the charges of sending pauper patients to the District Headquarter Hospitals and for their return home ; and each of the District Headquarter Hospitals is allowed to spend, up to Rs. 25 per annum, out of contingencies, for sending indigent patients in bad cases to the Hospitals at Bangalore and Mysore. The Medical Officers in charge of the Victoria and Minto Hospitals at Bangalore and Krishnarajendra Hospital, Mysore, are also empowered to incur expenditure, from contingencies, up to Rs. 50 per annum, for sending back pauper patients to their homes after treatment in cases where such charges cannot be met from the Hospital Poor Fund. (*G. O. No. G. 14691-700—Med. 126-18-14, dated 24th December 1919*).
34	Payments outside Mysore.	(*a*) *In India.*—As a general rule, all payments at Madras of Rs. 25 and upwards and also of similar payments in other places outside the Mysore State should invariably be arranged for, through the Comptroller, and money order commission or bank commission incurred by Heads of Offices in such cases will not be admitted in audit without sufficient reasons. NOTE 1.—It is sometimes more convenient and economical to make remittance to moffussil firms through post by insuring currency notes in halves. (*G. O. No. G. 1942-3—Mily. 18-13-7, dated 22nd August 1914*).

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Payments outside Mysore (*concld.*)	NOTE 2.—In cases of doubt, the Comptroller may be consulted beforehand as to the cheapest or easiest course of remittance of money beyond the State. (*G. O. No. Fl. 6250-94—Agri. 91-05-9, dated 22nd March 1906*). NOTE 3.—Whenever payments are made by postal money order, separate receipts from the payees prepared in accordance with the instructions contained in Article 18 of the Code should be obtained. (*G. O. No. Fl. 1105-55—G. F. 30-13-1, dated 23rd August 1913*). NOTE 4.—In the case of Municipalities and Local Boards, payments in excess of Rs. 500 will be arranged for, through the Comptroller. (*b*) *Outside India.*—Payments outside India should invariably be made through the Comptroller, except remittances not exceeding £1 (or the equivalent of that sum in any currency) to places outside the United Kingdom which may be made by postal money order. (*G. O. No. Fl. 6831-71—Gl. F. 351-08, dated 20th April 1909*).
35	Periodicals and journals.	Government prescribe, from time to time, the periodicals and journals to be subscribed for by each department.
36	Postage labels.	No charges shall be incurred for postage labels other than service postage labels. NOTE.—The postage charges incurred in getting Sir William Moore's Manual of Family Medicine for the use of employees will be debited to "Office contingencies" of the offices concerned. (*G. O. No. G. 7569-516—G. M. 114-05-136, dated 20th June 1908*).
37	Post mortem examination charges.	(*a*) When officers of the Medical Department hold post mortem examination on the carcasses of animals, the actual manipulation will be done by chucklers or such other men as the officer requiring the examination to be performed shall be able to obtain.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Post mortem examination charges (*concld.*)	(*b*) A remuneration of annas eight for each case will be given to the chuckler or other person manipulating the carcasses, the charge being met by the person or department of Government, at whose instance the post mortem examination is conducted. (*G. O. No. 9517-57—Med. 86-08-7, dated 1st April 1909*).
38	Printing	(*a*) Heads of Departments should make use of rubber stamps for inscribing short headings and addresses on covers and should not get them printed. (*G. O. No. 3301-40—Mis. 886, dated 6th September 1899.*) (*b*) The printing work of all Government Offices should be got done only at the two Government Presses in Bangalore and Mysore and no work should be given to private presses without the express sanction of Government. (*G. O. No. M. 522-87—P. &. S. 6-20-72, dated 2nd August 1921*). NOTE.—Heads of Departments and Secretaries to Government are authorised to permit Gazetted officers subordinate to them to have their letter heads printed at private presses at a cost not exceeding Rs. 20 in each case out of their contingent grants. The Meteorological Reporter in Mysore is authorised to incur expenditure up to Rs. 20 out of contingent grants to have letter heads printed at private presses. (*G. O. No. E. 2670-729—P. & S. 76-21-4, dated 14th October 1922, and L. 4958-9—A. & E. 101-22-2, dated 10th January 1923*). (*c*) The Superintendent, Government Printing, is required to do all work authorised by existing standing orders, on the requisition of the several Heads of Departments, including administration reports, letter heads of officers mentioned in Note 1 below and proceedings of meetings of Boards and Committees appointed

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Printing (*concld.*)	by Government. When book work, other than monographs of technical departments and text-books of the Education Department or sanctioned manuals, are received or when work not governed by the orders contained in paras 428 and 428 (*a*) in the Manual of General Circulars and Standing Orders, Part I, is received, the Superintendent should apply to Government for sanction, before commencing the work. NOTE 1.—The letter heads of the following officers may be printed at the Government Press :— 1. Officers of and above the rank of Deputy Commissioners. 2. The Secretary, Economic Development Board. 3. The Secretary, Board of Education. 4. The Secretary, Board of Agriculture. 5. The Secretary, Board of Industries and Commerce. 6. The Secretary, Board of Scientific Advice. 7. The Government Advocate. (*G. O. No. M. 522-87—P. & S. 6-20-72, dated 2nd August 1921.*) (*d*) In the case of concerns of a Commercial nature under Government management, it is not obligatory to entrust the printing work to the Government Press. The same may be got done at private presses at the discretion of the Head of the Department or office concerned. (*G. O. No. M. 3457-67—P. & S. 52-21-1, dated 10th February 1922*).
39	Publications.	(*a*) Official publications should be supplied to Government offices only under instructions from Government. For such supply, no payment should be required. Local Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are for sale.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Publications (*concld.*)	NOTE.—The Inspector-General of Education is empowered to write off the accounts of the Government Book Depot, books which are Government publications, supplied to Government offices under competent authority, reference being made to Government in doubtful cases. (*Government Order No. 2286-334—Edn. 70-15-2, dated 20th November 1915.*) (*b*) Government have delegated, to Heads of Departments, the power of ordering the free supply, to subordinate offices under their control, of Government publications, relating to their departments, other than specially valuable ones. (*c*) In the case of any Government publications, other than specially valuable ones to be specified by Government from time to time, required for public use, the Heads of Departments to which the publication relates may order the free supply thereof. (*d*) When the publication does not relate to the department requiring it, a requisition shall be made to the Head of the Department to which it relates, who may thereupon order the free supply of such publication. (*e*) In the case of specially valuable publications, the application should be addressed to Government in the department concerned. (*Government Order No. J. 4253-300—Legis. 6-2-57, dated 2nd May 1916.*) NOTE.—As a rule, all publications, of which the authorised price of sale is Rs. 5 or upwards, will be considered as specially valuable ones. (*f*) Booksellers in Mysore entrusted with the sale of Government publications will be allowed commission at 15 % of the published prices. (*Government Order No. 7147-9—Edn. 13-20-8, dated 2nd February 1921*).

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
40	Rents, rates and taxes	(*a*) The payment of rents, rates and taxes of buildings requires the sanction of Government. (*Government Order No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.*) (*b*) The rent of any land or building occupied for public purpose shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department, the first charge for rent in every year made in any contingent bill being supported by a certificate from the Executive Engineer concerned that a suitable public building was not available for the purpose required. This rule does not authorise payments or adjustments between departments. The responsibility for the recovery of rent from officers in Civil employ occupying public buildings ordinarily rests with the Public Works Department. (*c*) (i) Government buildings used solely for public purposes, are exempt from Municipal tax. All Government buildings used for residential purposes will be assessed to the Municipal tax. In cases of buildings for which rent is recovered from the occupants, the Public Works Department should pay the Municipal tax and in cases of residences occupied rent free, these taxes should be paid by the department whose officers occupy the building. NOTE.—1. Residential quarters attached to public institutions for the use of the officers who, under the rules, have to live in the premises of those institutions, shall not be liable to Municipal taxation. (*Government Order No. 1605-65—Ml. 171-22-8, dated 16th August 1922.*) NOTE.—2. Barr huts, other than those rented to private persons, in the State are exempt from Municipal taxation (*Government Order*

<table>
<tr><th>Serial No.</th><th>Nature of contingent expenditure</th><th>Sanction or other particulars required</th></tr>
<tr><td></td><td>Rents, râtes and taxes (<i>concld.</i>)</td><td><i>No. G. 24027-39—Mily. 286-20-2, dated 8th June 1921 and No. M. 5182-4—Mily. 48-21-16, dated 16th December 1922.</i>)

NOTE.—5. As the Sandal Oil Factories and other Government Factories and Electric power and transformer houses are worked on a quasi-commercial basis and are consequently treated as sources of revenue, Municipal taxes should be paid on those buildings to the Municipalities concerned. (<i>Government Order No. 1696-709—Ml. 81-20-1, dated 3rd August 1920.</i>)

(ii) The sanction of Government is not required to the payment of Municipal taxes, whatever be their amount, when such taxes have been assessed by competent authority. If, in any case, the Head of a Department or office considers that the assessment is excessive, he may represent the matter to higher authorities.</td></tr>
<tr><td>41</td><td>Rewards for killing wild animals.</td><td>I. Rewards for killing wild animals are granted under the following rules:—
(<i>a</i>) The rates of rewards that may be granted for killing various kinds of wild animals are as follows:—
<table>
<tr><th></th><th>Rs.</th></tr>
<tr><td>Tigers .. ..</td><td>35</td></tr>
<tr><td>Panthers (cheetas) ..</td><td>20</td></tr>
<tr><td>Wild dogs .. ..</td><td>10</td></tr>
<tr><td>Wolves .. ..</td><td>10</td></tr>
<tr><td>Hyenas .. ..</td><td>5</td></tr>
<tr><td>Jungle cats .. ..</td><td>2</td></tr>
<tr><td>Wild pigs .. ..</td><td>2</td></tr>
</table>
(<i>Government Order No. G. 4488-535—G. M. 253-11-4, dated 7th February 1913 and G. 7161-221—G. M. 593-16-12, dated 9th October 1918.</i>)

The above rates are the maximum rates and Deputy Commissioners may exercise their discretion in fixing the amount of reward in each case.
(<i>b</i>) Applicants for reward should produce the untanned skin, teeth and claws of the animal killed, along with their applications to the Amildar of the taluk, or to the Deputy Commissioner. Such applications should be supported by</td></tr>
</table>

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Rewards for killing wild animals (*contd.*)	a certificate from a patel, or one or more respectable gentlemen of the village stating the place where and the date on which the animal was killed. (*c*) If the application is made before the Amildar, he should, unless otherwise instructed by the Deputy Commissioner by a general or special order, after satisfying himself that the skin is a fresh one, immediately forward it, with the teeth and claws of the animal, to the District Treasury, with a short report to the Deputy Commissioner stating by whom, when and where the animal was killed. The Deputy Commissioner will, after personal inspection of the skin, if necessary, sanction a reward not exceeding the amount stated in clause (a) *supra* and have the skin, etc., sent for deposit to the treasury where the skin will at once be punched. If the person claiming the reward desires to keep the skin, etc., as a trophy, the skin need not be punched, but may be returned to the applicant on his furnishing a mutchalika to the effect that he will be careful so to dispose of the skin that it shall not again be presented for payment of reward. In such cases, a sum of Rs. 6, Rs. 2, or Re. 1, respectively, will be deducted from the reward according as the animal killed is a tiger, cheeta or any other animal. (*d*) No reward will ordinarily be paid unless the claim is made and the skin, teeth and claws are presented within four months after the animal is killed. Deputy Commissioners may however sanction payment of rewards in special cases where satisfactory reasons are adduced for a delay of more than four months in the presentation of the claim: (*e*) Rewards for killing wild animals will be paid either in the District or Taluk Treasury, as may be ordered by the Deputy Commissioner, on receipts of the parties countersigned by the Deputy Commissioner. They should also bear a certificate signed by the Deputy Commissioner, that he has personally examined the skin of the animals or has satisfied himself from personal enquiry of the genuineness of the claim. If the party desires payment at a Taluk Treasury, the

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Rewards for killing wild animals (*contd.*)	Deputy Commissioner will arrange for it by means of a Remittance transfer receipt. NOTE.—The Deputy Commissioner will draw the amounts required on his own contingent bills, to which all the receipts received from the payees should be attached. (*f*) Skins, etc., received at treasuries for the payment of reward and not required by Government should, after being punched, be sold by public auction, due intimation of the same being given to probable bidders. (*Government Order No. 4488-535—G. M. 253-11-4, dated 7th February 1913.*) (*g*) The rates of reward allowed in clause (a) are applicable also to cases of capture of such animals alive, the exact amount of reward allowed in each case being decided by the Deputy Commissioner according to the risk involved, the bravery displayed, and other circumstances of the case. The payment of the reward will be conditional on the surrender of the captured animals to Government. (*Government Order No. G. 12592-12641—G. M. 403-14-6, dated 6th March 1916.*) (*h*) The Game Preserves Officer is not allowed to take rewards for killing wild animals. (*Government Order No. G. 4534-43—O. M. 228-16-127, dated 2nd October 1917.*) (*i*) A person shooting a proscribed rogue elephant under license granted under Government Order No. R. 15310-18—G. F. 286-92, dated 20th March 1893, will be entitled to retain as a reward; both the tusks free of all charge. In the alternative, he may be given a reward of Rs. 500. If he wishes to keep a tusk as a trophy, he will be allowed to buy the shorter of the two tusks at 75 per cent of the market sale price of ivory. If the elephant shot has but one tusk and the person shooting it desires to keep it, the same will be sold to him at the full market price. (*Government Order No. R. 2698-707—Fl. 48-17-2, dated 10th September 1917.*) II. Rewards, at the following rates, may be paid to the servants of the Kunigal Stud Farm for killing poisonous snakes

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Rewards for killing wild animals (*concld.*)	and impounding stray cattle grazing in the Farm lands:— *Rewards for killing poisonous snakes.* Rs. a. p. Large size .. 0 4 0 each Medium .. 0 2 0 ,, Small .. 0 1 0 ,, *For impounding stray cattle.* *A.* During day time from 6 A.M. to 6 P.M. 1. Horses, cows, buffaloes, bullocks and bulls and asses, etc. .. 0 1 0 per head 2. Calves, fouls, goats and sheep .. 0 0 6 ,, 3. Kids, lambs, etc. .. 0 0 3 ,, *B.* From 6 P.M. to 6 A.M. Double the rates paid in the day time as above. (*Government Order No. G. 1229-30—Mily. 274-24-2, dated 19th August 1925.*)
42	Stationery	(*a*) All the stationery for Government Offices will be supplied from the Government Stationery Depot at Bangalore. (*b*) The list of articles supplied by the Stationery Depot, and the list of officers to whom stationery is supplied free of charge and to whom supply is made on payment are given in Chapter XX, Manual of General Circulars and Standing Orders. (*c*) Local purchases of articles of stationery supplied by the Stationery Office are not admissible unless specially sanctioned by Government. NOTE.—Heads of Departments are empowered to purchase or sanction purchase of stationery articles locally within budget provision up to a limit of Rs. 20 (*Government Order No. 1181-230—G. F. 11-22-1, dated 30th August 1922.*) (*d*) Charges incurred in transmitting printed forms, books, etc., from the Government Press and the Stationery Depot to the several moffussil stations, as well as for delivering them locally will be

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Stationery (*concld.*)	met out of the contingent allotments of the offices concerned. The Superintendent of Government Press and Stationery is accordingly authorised to adopt "To pay" system, when consignments are booked by rail, the cost of carriage for supplies delivered locally being likewise paid by the offices receiving them. (*Government Order No. 1473-80—Mis. 3195, dated 30th June 1899.*) EXCEPTION.—The Superintendent of Stationery may despatch package of stationery articles intended for Taluk Offices, prepaid, to the Railway Station nearest to destinations. (*Government Order No. G. 2755-65—G. M. 312-04-9, dated 25th November 1905.*)
43	Stores ..	(*a*) Rules for making purchase of stores are given in Appendix XI. The procedure laid down therein should be followed in respect of purchases made, sufficient information as regards the procedure adopted in procuring the articles being given on the contingent bills, including in that term, bills for contingencies proper and supplies and services. The certificate required to be attached to each bill is given in Form 53. NOTE 1.—Government officers should give preference to Jail-made articles, when the articles required by them can be supplied by jails. NOTE 2.—With a view to obviate delay in the adjustment of valuation statements for ammunition and other stores obtained from the British Arsenal for the use of the Military Department, the following procedure is prescribed:— The Inspecting Officer will send such statements direct to the Chief Commandant who should then transmit them along with two copies thereof prepared in his office to the Superintendent, Military Stores, or the Commandant of the (Regiment) without loss of time, for checking and record of stock certificate thereon.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Stores (*concld.*)	On their return, duly verified and endorsed, the officer concerned should countersign all the three copies indicating the head of account to which the charge is debitable and quoting the number and date of the order of sanction wherever necessary. The original should then be returned to the Inspecting Officer and one of the copies forwarded to the Comptroller, the remaining copy being filed in the office concerned. The Inspecting Officer will send the accepted statement to the Military Accounts Department for adjustment through the Exchange Accounts with the Pay and Accounts Officer, Bangalore, the accepted bill forming the voucher for the debit in the Exchange Accounts. The delivery and receipt vouchers, in respect of which such valuation statements are made out, may also be similarly dealt with in direct communication with the Inspecting Officer. (*Government Order No. G. 7360-2—Mily. 125-15-6, dated 10th December 1915.*)
44	Soaps and towels.	Soaps and towels required for the personal use of officers while working in offices, should be supplied by themselves and not at Government expense. (*Government Order No. Fl. 5768-806—G. F. 81-14-2, dated, 21st April 1915.*)
45	Telegram charges.	(*a*) State messages may be classed as " Express " or " Ordinary " at the discretion of the sender and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping the expenditure as low as possible:— (1) A telegram should not be sent where a letter would serve the same purpose equally well. (2) Telegrams should, as a rule, be sent as 'Ordinary'. (3) Messages should, be classed as "Express" only (i) in cases of emergency;

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Telegram charges (*concld.*)	(ii) in cases where the despatching officer knows that the line is blocked and considers his message sufficiently important to take precedence of ordinary traffic. (4) Telegrams should, except when extreme precision is important, be expressed in as few words as possible; and mere auxiliary or connective words which can obviously be filled in by the receiver, should be omitted. (*b*) Telegrams from officers respecting applications for leave of absence, appointments and other matters of a personal nature should not be sent at the expense of the State. (*c*) Government have arranged with the Telegraphic Department for the registration of abbreviated addresses of certain officers of the State for purpose of correspondence by telegram. The detailed list of such abbreviated addresses is given in Chapter IV, Manual of General Circulars and Standing Orders, Part I. The abbreviated addresses only should be used in sending telegrams to these officers.
46	Tents ..	(*a*) Sanction of Government is necessary for the purchase of tents and also repair of tents when the cost of repairs exceeds Rs. 25. (*Government Order No. Fl. 9669—718-17-2, dated 28th November 1917.*) NOTE.—All tents requiring repairs which cannot be attended to locally and at a small cost, may be sent to the Superintendent of Central Jail for the needful being done, provided that the cost of carriage is not out of proportion, to the saving thus likely to accrue. (*Government Order No. 11370-409—Mis. 3044, dated 27th February 1901.*) (*b*) When Government tents are used only for office purposes by an officer on tour, they are carried at Government expense and the officer so using them must

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Tents (*concld.*)	invariably furnish a certificate in the bill for carriage of tents to the effect that they have been used solely for public purposes. When Government tents are used partly for office and partly for private purposes, the officer so using them must pay half the cost of carriage or a rent of one rupee a day for a double pole or larger tent and half a rupee a day for a single pole or other tent whichever is less. NOTE.—The carriage charges payable is for the whole journey while the rent to be paid is for the day or days during which the tent is used partly for office and partly for private purposes.
47	Typewriters	(*a*) Purchase of typewriters requires the previous sanction of Government. To avoid difficulties as to repairs and to facilitate handling by different typists, it is desirable that the machines purchased in the different public offices should be of some standard pattern or patterns found by experience to be strong and serviceable, and approved by Government. (*G. O. No. J. 3203-41—C. 261-2, dated 11th May 1905.*) (*b*) The purchase is made through the Stores Purchase Committee. The Heads of Departments will send their indents, for typewriters, to the Secretary, Stores Purchase Committee after obtaining the sanction of the Government to the purchases. (*c*) No recurring expenditure should be incurred by offices for getting the typewriting machines cleaned at regular intervals by private agency. The typists are responsible to keep their machines clean and in good order and if they do not do so, their promotion or increment should be stopped, and if necessary, qualified men appointed in their stead. (*G. O. No. G. 9464-513—G. M. 458-17-4, dated 12th January 1918.*)

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Type-writers (*concld.*)	(*d*) The Manager or the Head of an Office should examine the working of the machines once a month and record his opinion, in a register kept for the purpose, as to whether the same is properly maintained by the typist in charge. (*G. O. No. 9578-625—G. M. 312-13-1, dated 23rd May 1914.*) (*e*) Typewriting materials, other than those supplied by Stationery Depot, may be purchased from the contingencies of each office.
48	Umbrellas	Umbrellas will not be supplied to menial servants and no charge on this account will be admitted in contingent bills. (*G. O. No. G. 5666—G. M. 238-2, dated 4th May 1905.*) NOTE 1.—The Meteorological Reporter may purchase an umbrella occasionally for his office whenever it is needed. (*G. O. No. L. 3183-4—A. & E. 105-21-2, dated 1st December 1921.*) NOTE 2.—The two jamedars attending on the Dewan may be supplied with an umbrella at a cost not exceeding Rs. 3 each. The supply will be made once in two years. (*G. O. No. G. 1215—G. M. 34-25-1, dated 18th—31st August 1925.*)
49.	Wages ..	(*a*) In departments in which coolies are engaged regularly on manual labour, and paid at daily or monthly rates, a nominal muster roll must be maintained and the same must be written up daily by the subordinate deputed for the purpose. (*b*) Labourers may be paid periodically, as the requirements of the work demand; but separate rolls must be prepared for each period of payment. (*c*) The daily attendances and absences of labourers and the fines inflicted upon them should be recorded daily on the muster roll in such a way as:— (i) to facilitate the correct calculation of the net wages

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Wages (*contd.*)	of each person for the period of payment, and (ii) to render it difficult to tamper with or to make unauthorised additions to, or alterations in entries once made. (*d*) Each payment should be made or witnessed by the officer of highest standing available, who should certify to the payments individually or by groups by a distinctive mark, initials or signature, at the same time specifying both in words and figures, at the foot of the muster rolls, the total amount paid on each date. If any items remain unpaid, the details thereof should be recorded at the foot of the muster roll or other list. Unpaid items, when subsequently paid, should be so recorded as to prevent all chances of double payments and the payments made must be certified in the same way as payments of current items. The work turned out by the labourers must be recorded in the muster roll. (*e*) Muster rolls should not be prepared in duplicate and need not be sent to the Audit Office. (*f*) Contingent charges on account of wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid. The nature of work on which the coolies were employed should be noted in the contingent bills. The Audit Office will call for some of the paid muster rolls in each quarter and check them to see that they are properly maintained.

Serial No.	Nature of contingent expenditure	Sanction or other particulars required
	Wages (*concld.*)	(g) Convict labour will be charged for at rates fixed by Government, from time to time, inclusive of the guarding charges, and no separate charges for the Warder Establishment will be levied. As regards the Palace and the Dewan's residence, where convict labour is employed, no charge for the labour will be levied and the Inspector-General of Prisons will fix the number of convicts required for their use and take credit in his administrative accounts for the earnings of the convicts so employed at the prescribed rates. (*G. O. No. J. 704-5—Pris. 27-07-14, dated 2nd September 1908.*) NOTE.—The number of convicts to be sent for work in the Palace grounds and the Dewan's residence has been fixed at 50 and 15 at Bangalore and 60 and 5 at Mysore, respectively. This should be regarded as the maximum limit of prisoners to be supplied to these places free of charge. If convict labour, in excess of these, is supplied at the discretion of the Superintendents of the respective jails, the same should be charged for at the prescribed rates. (*G. O. No. J. 1534—Pris. 35-08-3, dated 28th November 1908 and No. 24—E. A. G., dated 15th June 1917.*)

ANNEXURE.

Rules regarding the supply of Liveries and Clothing to Government servants (vide item 10).

I. Light clothing may be issued annually according to the scale noted in the margin to all *permanent* peons doing orderly duty in the provincial offices or offices of Heads of Departments specified by Government from time to time.

	Rs.		
2 long coats, drill or long cloth	... 3	0	0
2 pairs of trousers, drill or long cloth	... 2	0	0
2 cummerbands ...	... 1	8	0
2 turbans :—			
Peons—mull or turkey red	... 3	8	0
Head peons, Dafadars and above.— 1 laced and 1 turkey red	... 6	12	0
Total—peons ...	...10	0	0
Total—menials of higher rank	... 13	4	0

NOTE.—1. Menials of the following classes are not entitled to get light clothing at Government cost :—

Mutchis, daftarbands, carpenters, masalchis, scavengers, gardeners, malies, farashis, and any others whose duties are not of such a nature as to require constant attendance on gazetted officers or close contact with the respectable public.

NOTE.—2. Mutchis and Bookbinders, and Shroffs are not inferior servants and as such cannot have free clothing.

EXCEPTION.—Mutchis and Bookbinders attached to the establishments of the Dewan and the Councillors may be given clothing on the scale allowed to menials of higher rank.

NOTE.—3. Bicycle orderlies and lascars may, according to the scale given in the margin, be given annually khaki suits and turbans, with a rain cloack at a maximum cost of Rs. 7 and cycle accessories to the former whenever necessary with the special sanction of Government.

	Rs.		
Bicycle orderly.—			
2 khaki suits	... 8	0	0
2 turbans at Rs. 1-12-0 each	... 3	8	0
Total	...11	8	0
Lascar.—			
1 khaki suit	... 6	0	0
1 turban	... 2	8	0
Total	... 8	8	0

NOTE.—4. Watchmen and guards (who are not entitled to light clothing), may, at the discretion of Heads of Offices, be given a woollen coat and a blanket at a cost not exceeding Rs. 7-8-0 per annum or Rs. 15 biennially.

NOTE.—5. A lumpsum grant of Rs. 6 per head is sanctioned to the menials of the Victoria Hospital, Bangalore, and Krishnarajendra Hospital, Mysore, and Rs. 5 to those of the Lunatic and Leper Asylums, Minto Ophthalmic Hospital, Maternity Hospital and the Vaccine Institute, Bangalore.

(2) Heads of Offices may issue, whenever necessary, in cases in which light clothing is sanctioned, woollen clothing instead, to those who may not be entitled to special warm clothing under Rules (3) and (4), provided the sanctioned amount is not exceeded.

(3) (*a*) Special warm clothing will be issued on the following scale to Mutchis and Bookbinders attached to the establishments of the Dewan and Councillors, to the mutsaddis of

the Government Stores Establishment, and inferior servants of the Secretariat and other offices accompanying Government to Ooty, not exceeding a certain maximum number (to be fixed in each case):—

BIENNIALLY.		Rs.	a.	p.
1 suit of black or blue serge	..	10	0	0
1 blanket	..	2	8	0
1 red turban ..	..	2	8	0
1 pair of boots ..	...	3	4	0
2 pairs of socks ..	..	0	12	0
Total	..	19	0	0

or an annual expenditure of Rs. 9-8-0 per head irrespective of the rank or class of the menials.

(*b*) In the case of menials accompanying Provincial Officers into the Malnad, the marginally noted special clothing may be issued biennially to a number to be fixed by Government at a cost not exceeding Rs. 14 per head.

		Rs.	a.	p.
1 woollen coat (black or dark blue serge).	...	10	0	0
1 lbanket	...	2	8	0
1 pair of boots or sandals	...	1	8	0
Total	...	14	0	0

NOTE.—1. Special warm clothing of only one of these kinds will be issued in a year and in lieu of white clothing if the menial concerned is entitled to it.

The warm clothing to be issued once in two years to the menial establishment of the General and Revenue Secretariat and other offices accompanying Government to Ooty will be in addition to the white clothing supplied to them annually under the rules (*Government Order No. G. 644-5—G. M. 3-25-1, dated 21st July 1925.*)

NOTE.—2. The warm coat and the turban will not be issued to menials who are entitled to special uniforms under Rule 4 in the same year.

(4) Bottle-green liveries or special uniforms may be issued only to such of the menials as are in attendance on the Dewan and the Councillors, the Judges of the Chief Court and the Secretaries to Government (including the Private Secretary and the Huzur Secretary to His Highness the Maharaja) according to the following scale:—

Class	Bottle-green liveries including laced coat and trousers	Laced turbans	Total
	Rs.	Rs.	Rs.
Jamadar	50	10	60
Chobdar	40	8	48
Dafadar	35	7	42

	Jamadar	Chobdar	Dafadar
Dewan	2	2	2
Councillor	1	1	1
Chief Judge	1	0	1
Other Judges	0	0	1
Secretaries to Government and Private and Huzur Secretaries to His Highness the Maharaja.	A Jamadar, Chobdar or Dafadar.		
Visitors' Room, General and Revenue Secretariat.			1

NOTE.—1. The menials of the General and Revenue Secretariat and the Private and the Huzur Secretaries to His Highness the Maharaja will get this uniform once in three years and the rest once in four years. This clothing will be in addition to the usual light or annual clothing.

NOTE.—2. New suits should be worn only when on duty during the three or four years and should last without much deterioration. Dress, which has been replaced by new dress, becomes the private property of the menial and may be worn by him when off duty.

(5) Free clothing of any kind will not be issued to any menial servant whether doing duty as personal orderly or attached to officers except under the foregoing rules. No exceptions to these rules will be allowed except on sufficient cause being shown.

NOTE.—The belt and badge ordinarily worn by Government peons are not included in the term livery, and these rules which apply to "Liveries" do not apply to the former.

(6) The cost of clothing, light and warm, will be met out of the amounts provided therefor in the contingent allotments of the respective offices and any amount not utilized out of the grants allowed in one year may ordinarily be taken credit for in the next year, subject to special sanction of Government, and the amount being provided in the budget of the next year.

(7) Clothing will not be issued to temporary peons unless there is a prospect of the continuance of their employment for two years, in which case clothing may be allowed with special sanction.

(8) A statement showing the sanctioned scale of clothing is appended (*Government Order No. G. 6787-819—G. M. 36-07-39, dated 15th May 1908.*)

II. The rules regulating the supply of clothing to the executive establishment of the Forest, Excise, Police, Jail and Military Departments are contained in the Manuals of the respective Departments.

III. Two white drill suits to each of the two vaccinators of the Vaccine Institute will be supplied annually at a cost of Rs. 14. (*Government Order No. 10110-1—Med. 269-06-2, dated 2nd May 1907.*)

IV. Woollen clothing to the following staff attached to the Ooty Sub-Division of the Executive Engineer's Office, Bangalore Division will be supplied annually at a total cost of Rs. 73.

One Sub-Overseer and one Clerk.	One woollen coat at a cost of Rs. 25 and a pair of flannel trousers at a cost of Rs. 7-8-0 each.
One servant ..	One coat at a cost of Rs. 8.

(*Government Order No. G. 3964 5—G. M. 25-23-135, dated 3rd January 1925.*)

V. Clothing will be issued annually about the middle of April in each year to the undermentioned servants attached to the Government Houses at Mysore. The amount noted against each is the maximum, fixed for each class of servant. This scale is to be in force till such time as there may be a fall in prices. The expenditure on this account will be met from the annual grant in the Government House Budget under "Contingencies."

	Sanctioned scale	Description	Rate	Total	
				No.	Cost
			Rs. a. p.		Rs. a. p.
Class I.— Head butler .. Assistant butlers Jamadar ...	(1) (4) } 6 (1)	1 lace turban ... 3 long coats ... 3 trousers ...	81 0 0	4	124 0 0
Class II.—		1 lace turban ... 2 long coats ... 2 trousers ...	25 0 0	2	50 0 0
Waiter ... Maities ... Caretaker ...	(1) (5) } 7 (1)	1 lace turban ... 3 long coats ... 3 trousers ...	25 0 0	3	75 0 0
		1 lace turban ... 2 long coats ... 2 trousers ...	21 0 0	1	21 0 0
		2 long coats ... 2 trousers ... 1 mull turban ...	14 14 0	3	44 10 0
Class III.— Peons ... Tindal ...	(5) } 6 (1)	2 long coats ... 2 trousers ... 1 mull turban ... 1 panche ... (Cummarband) ...	16 0 0	6	96 0 0
Class IV.— Water women .. Scavengers ...	(1) } 3 (2)	1 sadi ...	6 8 0	3	19 8 0

	Sanctioned scale		Description	Rate	Total	
					No.	Cost
				Rs. a. p.		Rs. a. p.
Class V.—						
Cooks ...	(4)	8	3 short coats ... 3 trousers ... 3 mull turbans ...	22 8 0	4	90 0 0
Cook's maities...	(2)					
Masalchies ...	(2)					
			2 short coats ... 2 trousers ... 2 mull turbans ...	15 0 0	2	30 0 0
			2 long coats ... 2 trousers ... 1 mull turban ... 1 panche ...	16 0 0	2	32 0 0
Class VI.—						
Gardener ...	(1)	6	2 short coats ... 2 chaddies ...	11 4 0	1	11 4 0
Carpenter ...	(1)					
Lascars ...	(3)		2 short coats ... 2 trousers ... 2 mull turbans ...	15 0 0	5	75 0 0
Sweeper ...	(1)					
Class VII.—						
Cartmen ...	(3)	4	2 short coats ... 2 chaddies ...	11 4 0	4	45 0 0
Kamaty ...	(1)					
			Total ...	...	40	713 6 0

(Government Order No. O. 951-2—O. E. 36-25-2, dated 28th October 1925.)

VI. The chauffeurs and cleaners of Government motor cars under the control of the Private Secretary to His Highness the Maharaja are given clothing once in two years or when supply becomes necessary on the following scale:—

Chauffeurs.—		Rs.
2 suits at Rs. 17-8-0 each	..	35
1 pair of belts with gaiters	..	20
1 black turban	..	4
1 lace pullow	..	12
1 red lace kulla	..	4
		——75
Cleaners.—		
2 khaki suits at Rs. 5 each	..	10
2 red alwan turbans	..	5
		——15

(G O. No. G. 2195-6—G. M. 2-24-91, dated 6th October 1925.)

VII. Clothing will be issued to the coachmen and syces attached to the Government Stables in accordance with the scale noted below:—

(*a*) Annually.

Coachmen.—		Rs.	a.	p.
1 khaki suit at a cost not exceeding	..	5	0	0
2 pairs of boots, etc.	..	4	4	0
2 pagadis, mull, khaki or blue	..	3	8	0

	Rs.	a.	p.
Syces.—			
1 khaki suit at a cost not exceeding ..	3	12	0
1 pair putties	1	1	0
2 pagadi, mull, khaki or blue ..	3	8	0
(*b*) Biennially.			
Coachmen.—			
1 woollen suit at a cost not exceeding ..	11	4	0
Syces.—			
1 woollen suit	7	9	6
(*c*) Once in three years.—			
1 water-proof or great coat to coachmen at a cost not exceeding ..	8	12	0
(*d*)Once in five years.—			
Water-proof caps with pagady hoods to syces at a cost not exceeding ..	12	0	0
(*e*) Once in six years :—			
1 leather belt to coachmen and syces ..	3	4	0

(*f*) To coachmen and syces (not exceeding 15 men of each class) going to Ootacamund, a blanket costing Rs. 2-8-0 every year.

(*g*) In the case of coachmen and syces who attend on the Dewan, Councillors and important guests, warm suits will be issued every two years in addition to the clothing above prescribed to six coachmen and twelve syces. These will be issued from time to time to the men actually on duty and will not be treated as the property of the bearer.

(*h*) The total annual cost of the clothing enumerated above will be provided for in the budget under "12. General Administration (ix) reception and entertainment of guests. 2. carriages and motor cars for guests. Under the Chief Commandant, contingencies, liveries and clothing."

(*i*) In order to provide for the biennial supply of woollen suits or of water-proof coats once in three years, any amount that is not spent out of the annual provision in any year should be provided for in the next year's budget to an extent not exceeding Rs. 300. (*G. O. No. G. 380-1—Mily. 214-16-2, dated 13th July 1917*).

VIII. Warm clothing will be issued annually to the undermentioned servants attached to Government Houses at Ooty at the rates noted against each:—

Care taker (1)	..	Rs. 15
Gardeners (2)	..	„ 8
Sweeper (1)	..	„ 3

(*G. O. No. 682, dated 17th August 1911 and Fl. 1262—G. F. 103-11-2, dated 4th September 1911*).

Statement showing the sanctioned scale of clothing to the menials of the several offices.

NOTE.—The normal rate has been enhanced by 25 per cent for a period of three years from 1st July 1924. (*Government Order No. G. 5330-83—G. M. 2-24-50, dated 16th January 1925*).

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale					
		Number and description of servants to whom liveries are supplied		Cost per head	Total cost for the office	Period of wear	Remarks
		No.	Description				
1	2	3	4	5	6	7	8
				Rs. a. p.	Rs. a. p.		
1	Revenue Commissioner		A. Light or Annual clothing.—				
		1	Jamadar ..	13 4 0	26 8 0	1 year.	To last for two years in the case of those entitled to Malnad clothing.
		1	Dafadar ..				
		9	Peons ..	10 0 0	90 0 0		
		1	Lascar ..	8 8 0	8 8 0		
		1	Watchman ..	7 8 0	7 8 0		
			Total ..	....	132 8 0		
			C. Malnad clothing.—				
		5	Menials of any rank ..	14 0 0	70 0 0	2 years.	

			A. Light or Annual clothing.—				
2	Survey Superintendent.	3	Dafadars ..	13 4 0	39 12 0	1 year.	
		11	Peons ..	10 0 0	110 0 0		
			Total ..	..	149 12 0		
			A. Light or Annual clothing.—				
3	Conservator of Forests	1	Jamadar ..	13 4 0	26 8 0	Do*	*To last for two years in the case of those entitled to Malnad clothing. Government Order No. G. 7105-7—G. M. 153-17-8, dated 8th October 1918.
		1	Dafadar ..				
		10	Peons ..	10 0 0	100 0 0		
		2	Lascars ..	8 8 0	17 0 0		
			Total ..	...	143 8 0		
			C. Malnad clothing.—				
		3	Menials ..	14 0 0	42 0 0	2 years.	
			A. Light or Annual clothing.—				
4	Excise Commissioner.	1	Jamadar ..	13 4 0	26 8 0	1 year.	To last for two years in the case of those entitled to Malnad clothing.
		1	Dafadar .				
		9	Peons ..	10 0 0	90 0 0		
		2	Lascars ..	8 8 0	17 0 0		
		1	Watchman ..	7 8 0	7 8 0		
			Total ..	..	141 0 0		

Statement showing the sanctioned scale of Clothing to the menials of the several offices—*contd.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale					
		Number and description of servants to whom liveries are supplied		Cost per head	Total cost for the office	Period of wear	Remarks
		No.	Description				
1	2	3	4	5	6	7	8
			C. Malnad clothing.—	Rs. a. p.	Rs. a. p.		
		3	Menials ..	14 0 0	42 0 0	2 years.	
			A. Light or Annual clothing.—				
5	Commissioner of Income-tax.	1	Dafadar ..	13 4 0	13 4 0	1 year.	Government Order No. G. 9949-50—G. M. 25-23-70, dated 21st December 1923.
		1	Peon ..	10 0 0	10 0 0		
			Total ..	..	23 4 0		
			A. Light or Annual clothing—				
6	Inspector-General of Registration.	1	Dafadar ..	13 4 0	13 4 0	1 year.	
		3	Peons ..	10 0 0	30 0 0		
				Total ..	43 4 0		

7	Chief Inspector of Mines.	1	A. Light or Annual clothing— Dafadar ..	13 4 0	13 4 0	1 year.	G. O. No. G. 92-3—G. M. 2-24-4, dated 6th July 1924. G. O. No. 5452-3—G. M. 25-23, dated 29th September 1923.
		8	Peons ..	10 0 0	80 0 0		
				Total ..	93 4 0		
8	Secretary, Representative Assembly, Legislative Council, and Economic Conference.	4	A. Light or Annual clothing— Peons . ..	10 0 0	40 0 0	1 year.	G. O. No. G. 8429-30—G. M. 2-24-74, dated 30th April 1925.
9	Publicity Officer to Government.	1	A. Light or Annual clothing— Peon ..	10 0 0	10 0 0	Do	G. O. No. G. 700-1—G. M. 2-24-89, dated 24th July 1925.
		1	Cycle orderly ..	11 8 0	11 8 0		
				Total ..	21 8 0		
10	Secretary, Board of Industries and Commerce.	2	A. Light or Annual clothing— Peons ..	10 0 0	20 0 0	Do	G. O. No. G. 2396-7—G. M. 3-25-13, dated 20th October 1925.
11	Secretary, Board of Agriculture.	2	,, ..	10 0 0	20 0 0	Do	

Statement showing the sanctioned scale of clothing to the menials of the several offices—*contd.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale					
		Number and description of servants to whom liveries are supplied		Cost per head	Total cost for the Office	Period of wear	Remarks
		No.	Description				
1	2	3	4	5	6	7	8
				Rs. a. p.	Rs. a p.		
12	Secretary, Board of Education.	1	Peon ..	10 0 0	10 0 0	1 year.	
			A. Light or Annual clothing—				
13	Staff and Household of His Highness the Maharaja. Private and Huzur Secretaries.	2	Dafadars ..	13 4 0	26 8 0	Do	To last for two years in the case of those entitled to Ooty clothing.
		7	Peons ..	10 0 0	70 0 0		
				Total ..	96 8 0		

	....	2	B. Special clothing— Dafadars ..	42 0 0	84 0 0	3 years.	Not entitled to coat and turban under C in one and the same year.
			C. Ooty (or Malnad) clothing—				
	....	6	Menials ..	19 0 0	114 0 0	2 years.	G. O. No. G. 6865-7—G. M. 221-14-34, dated 2nd December 1915.
				Total ..	198 0 0		
14	Aid-de-Camp to His Highness the Maharaja.	1	Peon ..	....	Same as that supplied to the menials working under the Huzur Secretary.	....	
			A Light or Annual clothing—				
15	Medical Staff ..	1	Peon ..	10 0 0	10 0 0	1 year.	
			C. Ooty or Malnad clothing—				
		1	Menial ..	19 0 0	19 0 0	2 years.	

Statement showing the sanctioned scale of clothing to the menials of the several offices—*contd.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale					
		Number and description of servants to whom liveries are supplied		Cost per head	Total cost for the office	Period of wear	Remarks
		No.	Description				
1	2	3	4	5	6	7	8
16	Guest Houses and Official residences of the Dewan		A. Light or Annual clothing—	Rs. a. p.	Rs. a. p.		
	Awdry House.	1	Care-taker ..	13 4 0	39 12 0	1 year.	G. O. No. G. 4572—G. M. 2-24-46, dated 17th December 1924.
	Lake View ..	1	Do ..				
	Indian Guests' Quarters, Bangalore.	1	Do ..				
	Balabrooie ..	1	Care-taker				
	Kumara Park ..	2	Cook and one maity				
	Lake View ..	1	Maity				
	Indian Guests' Quarters, Bangalore.	2	Cooks	10 0 0	80 0 0		
				Total ..	119 12 0		
	Indian Guests' Quarters, Mysore.	2	Cooks ..				

			C. Ooty (or Malnad) Warm clothing—				
	Dewan and Members of Council, Official residences.						
17	Up-keep and Repairs Establishment.	1	Chaffeur ..	19 0 0	19 0 0	2 years.	G. O. No. G. 25170—G. M. 4-20-7, dated 30th June 1921.
		1	Cleaner ..	19 0 0	19 0 0		
				Total ..	38 0 0		
			A. Light or Annual clothing—				
18	General and Revenue Secretariat, Permanent Establishment.	4	Jamadars ..				* On duty with the Dewan and Councillors :— One attached to Dewan. Two attached to Councillors. One Dewan's Office. One looking after the tables of Secretariat Officers.
		5	Chobdars ..				
		7	Dafadars ..				
		*5	Mutchis and Book-binders.				
		1	Menial attached to the Indian Guests' Quarters and Stores at Mysore (irrespective of his rank and class.)				

Statement showing the sanctioned scale of clothing to the menials of the several offices—*contd.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale									
		Number and description of servants to whom liveries are supplied		Cost per head			Total cost for the office			Period of wear	Remarks
		No.	Description								
1	2	3	4	5			6			7	8
				Rs.	a.	p.	Rs.	a.	p.		
18	General and Revenue Secretariat Permanent establishment *contd.*	1 23	Mutchi attending at the Palace during the stay of His Highness the Maharaja and suite or on Guests at Bangalore.	13	4	0	304	12	0	1 year.	
		118	Dalayats and peons ..	10	0	0	1,180	0	0	1 year.	G. O. No. G. 279—G. M. 411-11-1, dated 12th July 1911. G. O. No. O. 4106—O. E. 77-22-1, dated 5th February 1923, and Fl. 3622, dated 14th February 1923. * And a rain cloak once in five or six years, at a cost of Rs. 7.
		9	Sweepers ..	10	0	0	90	0	0		
		8	Scavengers ..	10	0	0	80	0	0		
		*13	Bicycle orderlies ..	11	8	0	149	8	0		
		9	Lascars ..	8	8	0	76	8	0		
				Total ..			1,880	12	0		

	1	Dafadar } Attending on the extra Member of Council.	13 4 0	13 4 0	1 year	G. O. No. G. 3484—G. M. 3-25-18, dated 14th November 1925.
	1	Peon	10 0 0	10 0 0		
	1		11 8 0	11 8 0		
			Total ..	34 12 0		
	2	Peons with Kannada Translator.	10 0 0	20 0 0	1 years	G. O. O. G. 4819-20—G. M. 3-25-28, dated 28th December 1925.
		B. Special clothing—				
	4	Jamadars ..	60 0 0	240 0 0	3 years	B. Not entitled to coat and turban under C, in one and the same year.
	5	Chobdars ..	48 0 0	240 0 0		
	4	Dafadars with Dewan and Councillors.	42 0 0	168 0 0		
			Total ..	648 0 0		
	1	Dafadar attending on the Extra Member of Council.		42 0 0		
		C. Ooty (or Malnad) Warm clothing—				
	40	Menials of all ranks ..				
	2	Mutsaddis, Government Stores Establishment				

Statement showing the sanctioned scale of clothing to the menials of the several offices—*contd.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale										
		Number and description of servants to whom liveries are supplied		Cost per head			Total cost for the office			Period of wear	Remarks
		No.	Description								
1	2	3	4	5			6			7	8
				Rs.	a.	p.	Rs.	a.	p.		
	General and Revenue Secretariat. *concld.*	1 43	Assistant Mutsaddi, Government Stores Establishment.	19	0	0	817	0	0	2 years	G. O. No. G. 3560—G. M. 118-09-2, dated 8th January 1910.
			A. Light or Annual clothing—								
19	Comptroller ..	1 2	Jamadar Dafadars ..	13	4	0	39	12	0	1 year	G. O. No. Fl. 4290—G. F. 13-19-49, dated 20th January 1920.
		44 4	Peons Gollars ..	10	0	0	480	0	0		
		2	Cycle orderlies ..	11	8	0	23	0	0		
		1	Watchman ..	7	8	0	7	8	0		
				Total ..			550	4	0		

			A. Light or Annual clothing—				
20	Muzrai Commissioner	1	Dafadar ..	13 4 0	13 4 0	1 year	G. O. No. G. 2542-3—G. M. 2-24 26, dated 1st October 1924.
		1	Peon ..				
		2	Peons of the Engineering Section (debitable to Muzrai Funds.)	10 0 0	30 0 0		
				Total ..	43 4 0		
			A. Light or Annual clothing—				
21	Director of Geology..	1 1	Jamadar Dafadar ..	13 4 0	26 8 0	1 year	G. O. No. G.10283-4—G. M. 4-20-41, dated 25th November 1920.
		19	Peons (including Lascars and Section cutters.)	10 0 0	190 0 0		
				Total ..	216 8 0		
			C. (ii) Malnad clothing—				
		19	Menials proceeding on tour.	4 0 0	76 0 0	1 year	To be supplied annually in addition to light clothing. (G. O. No. G. 13156-7-G. M. 25-23-186, dated 29th March 1924.)

Statement showing the sanctioned scale of clothing to the menials of the several offices—*contd.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale					
		Number and description of servants to whom liveries are supplied		Cost per head	Total cost for the office	Period of wear	Remarks
		No.	Description				
1	2	3	4	5	6	7	8
				Rs. a. p.	Rs. a. p.		
			A. Light or Annual clothing—				
22	Superintendent, Government Museum.	1	Dafadar ..	13 4 0	13 4 0	1 year	
		4	Peons ..	10 0 0	40 0 0		
		1	Watchman ..	7 8 0	7 8 0		
			Total ..	..	60 12 0		
			A. Light or Annual clothing—				
23	Secretary to the Board, Mysore Local Service Examinations.	1	Peon ..	10 0 0	10 0 0	1 year	G. O. No. G. 5008-9—G. M. 68-12-17, dated 22nd February 1913.

			A Light or Annual clothing.				
24	Chief Court ..	1 4	Jamadar Dafadars	13 4 0	66 4 0	1 year	To last for two years in the case of those that are entitled to Malnad clothing.
		30	Peons ..	10 0 0	300 0 0	1 year	
			Total ..	..	366 4 0		
			B. Special clothing—				
		1	Jamadar ...	60 0 0	60 0 0	4 years	Not entitled to coat and turban under C, in one and the same year.
		3	Dafadars ...	42 0 0	126 0 0		
			Total ...	..	186 0 0		
			C. Malnad clothing—				
		6	Menials ..	14 0 0	84 0 0	2 years	
			A Light or Annual clothing—				
25	Inspector-General of prisons.	2	Peons ..	10 0 0	20 0 0	1 year	
			A. Light or Annual clothing—				To last for two years in the case of those entitled to Malnad clothing. G. O. No. G. 2762-3—G. M. 2-24-31, dated 6th October 1924.
26	Inspector-General of Police.	1	Jamadar ..	13 4 0	26 8 0	1 year	
		1	Dafadar ..				
		12	Peons ..	10 0 0	120 0 0	1 year	
			Total ..	..	146 8 0		

Statement showing the sanctioned scale of clothing to the menials of the several offices—*contd.*

No.	Name of office the menial establishment of which is supplied with liveries	Sanctioned scale					
		Number and description of servants to whom liveries are supplied		Cost per head	Total cost for the office	Period of wear	Remarks
		No.	Description				
1	2	3	4	5	6	7	8
				Rs. a. p.	Rs. a. p.		
	Inspector General of Police *concld.*		C. Malnad clothing—				
		3	Menials ..	14 0 0	42 0 0	2 years	
27	Senior Surgeon ..		A. Light or Annual clothing—				To last for two years in the case of those entitled to Ooty or Malnad clothing. G. O. No. G. 926-7-G. M. 25-20-127, dated 3rd July 1921.
		1	Dafadar ..	13 4 0	13 4 0	1 year	
		9	Peons ..	10 0 0	90 0 0		
			Total ..	..	103 4 0		
			C. (i) Ooty clothing—				
		3	Menials ..	19 0 0	57 0 0	2 years	

			C. (ii) Malnad clothing—				
		3	Menials ..	14 0 0	42 0 0	2 years	
			A. Light or Annual clothing—				
28	Victoria Hospital ..		Menials ..	6 0 0 (Lumpsum)	...	1 year	G. O. No. G. 21844-5—G. M. 4-20-63, dated 19th May 1921
29	Krishnarajendra Hospital.		Servants ..	6 0 0 Lumpsum)	...	1 year	G. O. No. 3086-7—G. M. 7-19-64, dated 7th August 1920.
30	Maternity Hospital, Bangalore.		Do ..	5 0 0 (Lumpsum)	..	1 year	
31	Minto Ophthalmic Hospital.	1	Dafadar ..	10 0 0 (Lumpsum)	10 0 0	1 year	G. O. No. 9136-7—Med. 136-12-6, dated 17th May 1913
			Menials ..	5 0 0 (Lumpsum)		1 year	G. O. No. 7045-6—Med. 100-16-2, dated 7th May 1917.
32	Leper Asylum ...		Servants ..	5 0 0 (Lumpsum)	...	1 year	G. O. No. 4874—6 Med. 176-10-8, dated 22nd January 1912.
33	Lunatic Asylum ...		Do ..	5 0 0 (Lumpsum)	...	1 year	
			A. Light or Annual clothing.—				
34	Sanitary Commissioner	1	Dafadar ..	13 4 0	13 4 0	1 year	To last for two years in the case of those entitled to Malnad clothing.
		2	Peons ...	10 0 0	20 0 0		
			Total ..	...	33 4 0		

Statement showing the sanctioned scale of clothing to the menials of the several offices—*contd.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale					
		Number and description of servants to whom liveries are supplied		Cost per head	Total cost for the Office	Period of wear	Remarks
		No.	Description				
1	2	3	4	5	6	7	8
				Rs. a. p.	Rs. a. p.		
	Sanitary Commissioner—*concld.*		C. Malnad clothing—				
		2	Menials (of any rank).	14 0 0	28 0 0	2 years	
35	Vaccine Institute ..	6	Servants ..	5 0 0 (Lumpsum)	30 0 0	1 year	G. O. No. G. 9055-6—G. M. 4-20-34, dated 4th November 1920.
			A Light or Annual clothing—				
36	Public Works Secretary.	1	Dafadar ..	13 4 0	13 4 0	1 year	G. O. No. P. W. 3215—E. 233-2-6, dated 27th August 1923 and No. 45-47, dated 21st February 1924.
		6	Peons ..	10 0 0	60 0 0		
			Total ..	..	73 4 0		

			B. Special clothing—				
		1	Dafadar ..	42 0 0	42 0 0	4 years	
37	Chief Engineer ..		A. Light or Annual clothing—				
		1	Jamadar ..	13 4 0	13 4 0	1 year	G. O. No. P. W. 32-15—E 233-2-6, dated 27th August 1923, and No. 45-47 dated 21st February 1924.
		1	Dafadar ..	13 4 0	13 4 0		
		15	Peons ..	10 0 0	150 0 0		
			Total ..	...	176 8 0		
			A Light or Annual clothing—				
38	Nandi Hill Staff ..	1	Daroga ..	15 0 0	..	1 year	G. O. No. 8355-6—G. M. 153-17-25, dated 17th December 1917.
		1	Store keeper ..	15 0 0	..		
			Maties, peons and others	8 0 0	..		
			Sweepers and other part-time servants ..	3 0 0	...		
			A. Light or Annual clothing.—				
39	Inspector-General of Education.	1	Dafadar ..	13 4 0	13 4 0	1 year	G. O. No. 3597-8—Edn 566-19-5, dated 6th October 1920.
		16	Peons ..	10 0 0	160 0 0		
			Total ..	...	173 4 0		

Statement showing the sanctioned scale of clothing to the menials of the several offices.—*contd.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale									
		Number and description of servants to whom liveries are supplied		Cost per head			Total cost for the office			Period of wear	Remarks
		No.	Description								
1	2	3	4	5			6			7	8
				Rs.	a.	p.	Rs.	a.	p.		
			A. Light or Annual clothing—								
40	Director of Agriculture	1	Jamadar ..	13	4	0	26	8	0	1 year	To last for two years in the case of those entitled to Malnad clothing. G. O. No. 1506-7—G. M. 165-13-25, dated 15th August 1914.
		1	Daffadar ..								
		8	Peons ..	10	0	0	80	0	0		
		4	Lascars ..	8	8	0	34	0	0		
		2	Watchmen ..	7	8	0	15	0	0		
				Total ..			155	8	0		
			C (ii) Malnad clothing—								
		2	Peons ..	14	0	0	28	0	0	2 years	

			A. Light or Annual clothing—				To last for two years in the case of those entitled to warm clothing.
41	Superintendent, Government Gardens.	1	Dafadar ..	13 4 0	13 4 0	1 year	
		5	Peons ..	10 0 0	50 0 0		
				Total ..	63 4 0		
			C. Warm clothing—				
		1	Peon ..	19 0 0	19 0 0	2 years	G. O. No. 7041-2—G. M. 117-10-70, dated 31st May 1911.
			A. Light or annual clothing—				To last for two years in the case of those entitled to warm clothing.
42	Director of Industries and Commerce.	1	Jamadar ..	13 4 0	13 4 0	1 year	G. O. No. G. 8512-13—G. M. 420-32, dated 26th October 1920.
		4	Peons ..	10 0 0	40 0 0		
		1	Cycle Orderly ..	11 8 0	11 8 0		
				Total ..	64 12 0		
			C. Warm clothing—				
		2	Peons ..	14 0 0	28 0 0	2 years	
43	Registrar of Joint Stock Companies.		A. Light or annual clothing—				
		1	Peon ..	10 0 0	10 0 0	1 year	G. O. No. G. 7409-10-G. M. 3-25-49, dated 16th March 1926.

Statement showing the sanctioned scale of clothing to the menials of the several offices.—*concld.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale and cost					
		Number and description of servants to whom liveries are supplied		Cost per head	Total cost for the office	Period of wear	Remarks
		No.	Description				
1	2	3	4	5	6	7	8
44	Sandal Oil Factory, Bangalore.	4 1	Peons .. Bicycle orderly ..	10 0 0 11 8 0	40 0 0 11 8 0	1 year	G. O. No. G. 6229-31—G. M. 136-16-21, dated 17th November 1916.
				Total ..	51 8 0		
			A. Light or Annual clothing—				
45	Registrar of Co-operative Societies.	1 1	Jamadar Dafadar ..	13 4 0	26 8 0	1 year	G. O. No. G. 1859-60—G. M. 3-25-9, dated 18th September 1925. To last for two years in the case of those entitled to Ooty clothing.
			A. Light or Annual clothing—				

			A. Light or Annual clothing—				To last for two years in the case of those entitled to warm clothing.
41	Superintendent, Government Gardens.	1	Dafadar ..	13 4 0	13 4 0	1 year	
		5	Peons ..	10 0 0	50 0 0		
				Total ..	63 4 0		
			C. Warm clothing—				
		1	Peon ..	19 0 0	19 0 0	2 years	G. O. No. 7041-2—G. M. 117-10-70, dated 31st May 1911.
			A. Light or annual clothing—				To last for two years in the case of those entitled to warm clothing.
42	Director of Industries and Commerce.	1	Jamadar ..	13 4 0	13 4 0	1 year	G. O. No. G. 8512-13—G. M. 420-32, dated 26th October 1920.
		4	Peons ..	10 0 0	40 0 0		
		1	Cycle Orderly ..	11 8 0	11 8 0		
				Total ..	64 12 0		
			C. Warm clothing—				
		2	Peons ..	14 0 0	28 0 0	2 years	
43	Registrar of Joint Stock Companies.		A. Light or annual clothing—				
		1	Peon ..	10 0 0	10 0 0	1 year	G. O. No. G. 7409-10-G. M. 3-25-49, dated 16th March 1926.

Statement showing the sanctioned scale of clothing to the menials of the several offices.—*concld.*

No.	Name of office, the menial establishment of which is supplied with liveries	Sanctioned scale and cost					Remarks
		Number and description of servants to whom liveries are supplied		Cost per head	Total cost for the office	Period of wear	
		No.	Description				
1	2	3	4	5	6	7	8
44	Sandal Oil Factory, Bangalore.	4 1	Peons .. Bicycle orderly ..	10 0 0 11 8 0	40 0 0 11 8 0	1 year	G. O. No. G. 6229-31—G. M. 136-16-21, dated 17th November 1916.
				Total ..	51 8 0		
45	Registrar of Co-operative Societies.		A. Light or Annual clothing—				G. O. No. G. 1859-60—G. M. 3-25-9, dated 18th September 1925.
		1 1	Jamadar Dafadar ..	13 4 0	26 8 0	1 year	To last for two years in the case of those entitled to Ooty clothing.
			A. Light or Annual clothing—				

46	Chief Commandant	1 1	Jamadar Dafadar	13	4	0	26	8	0	1 year	G. O. No. O. 11689-90—Mily. dated 26th June 1923 and P. 149-50—Mily. 79-22-6, dated 10th July 1923.
		12	Peons ..	10	0	0	120	0	0		
			Total ..				146	8	0		
			C. Ooty clothing—								
		3	Menials ..	19	0	0	57	0	0	2 years	
			A. Light or Annual clothing—								
47	Hesserghatta Grass Farm.	5 2 16	Maistries Chowdies Cartmen or watchmen	5	8	0	126	8	0	1 year	G. O. No. G. 9149-50—Mily. 237-24-4, dated 30th May 1925.
48	Stud Farm, Kunigal	1	Cook ..	21	0	0	21	0	0	1 year	
49	Chief Electrical Engineer.	1	Dafadar ..	13	4	0	13	4	0	1 year	G. O. G. 750-1—G. M. 117-10-75, dated 2nd August 1911 and No. 1270-3—G. M. 7-19-27, dated 2nd December 1919.
		7	Peons ..	10	0	0	70	0	0		
			Total ..				83	4	0		
			A. Light or Annual clothing—								
50	Secretary, State Life Insurance Committee.	1	Dafadar ..	13	4	0	13	4	0	1 year	
		5	Peons ..	10	0	0	50	0	0		
			Total ..				63	4	0		

APPENDIX XIII.

CHAPTER VII—ARTICLE 129.

Account Rules for Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Land Acquisition Regulation either by the Deputy Commissioner or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Deputy Commissioner under the Regulation; the procedure differs in the two cases.

PROCEDURE OF SPECIAL OFFICERS APPOINTED UNDER THE REGULATION.

2. Officers who are specially employed for this work being invested with the powers of a Deputy Commissioner under the Regulation and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed for Public Works disbursers in Volume II. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Regulation, the officers shall have a statement prepared in Form 54 showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Comptroller. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award and should himself enter the total of column 6 of the statement in words both in the original and the copy. A subsidiary statement in Form 55 giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Comptroller as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement will be made in the Comptroller's Office on receipt of the statement in Form 55.

4. In cases where an award has been made by a Court under section 26 of the Regulation, a second award statement should be prepared in Form 56 by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Comptroller. On receipt of this statement, the Comptroller will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the apportionment of the officer's award made by a Court under section 30 of the Regulation should also similarly be communicated to the Comptroller for the necessary corrections in the award statement, and if, under section 31 (3) of the Regulation, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representative when the award was made, the officer shall require them to appear personally or by representatives, by a certain date, to receive payment of the compensation awarded to them intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in Form 60. The officer shall also give notice to the payees of such deposits, specifying the treasury in which the deposits have been made. In the Land Acquisition Officers' accounts, the amounts deposited in the treasury will at once be charged off as public works expenditure.

When the payees ultimately claim payment of sums placed on deposit, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should as far as possible arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the award, such representative, must show legal authority for receiving the compensation on behalf of his principal.

NOTE—In the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the Government may by special order permit the officer to issue notices to them informing them that if they do not attend by a certain date the compensation awarded to them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order:—

(i) No sums exceeding Rs. 50 in each separate case may be paid by money order,

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) In each money order so issued, the purpose of the remittance should be briefly stated in the acknowledgment portion thereof in continuation of the printed entry "Received the sum specified above on ....", sufficient space being left below the manuscript entry thus made for the signature or thumb impression of the payee.

On receipt of the money order acknowledgment duly signed by the payee it should be attached to the usual receipt in Form 57 in which the full amount of the compensation and the deduction made therefrom on account of the money order fee should be clearly shown. The receipt will then be disposed of in the usual way. The Account Department will accept such voucher with money order acknowledgment as a valid receipt for the full amount entered therein.

(iv) For the words "paid in my presence $\dfrac{\text{by cash,}}{\text{by Pass order}}$" in Form 57 the words "paid by money order" shall be substituted.

The Comptroller will accept in the case of compensation paid by the money order, a receipt for the amount entered in the award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in Form 57 containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, an Acquittance roll in Form 58 may be substituted for separate receipts in Form 57.

8. In cases where the parties make a reference to Civil Courts the compensation amount awarded shall be remitted to Courts.

Such payments into Courts should be made by means of Pass orders in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Courts' Deposits. The Pass orders should be accompanied with receipts, in triplicate, in Form 59, dully filled up, of which one will be retained by the Court for record, the second will be presented at the treasury, and the third will be returned duly signed to the Land Acquisition Officer for his information. The amounts deposited in the Court will be charged off as expenditure in the Public Works Accounts of the Land Acquisition Officer and the ultimate payments to the persons interested under the award shall be arranged for by the Court under the rules for the payment of Judicial Deposits.

9. When a Court has awarded any compensation in excess of the officer's award the further payment due, as entered in column 6 of the award statement in Form 56, should be made into the Court by means of a Pass order and the procedure described in the preceding paragraph should be followed, Form 59 being used with the necessary changes to give full particulars of the order of the Court.

10. The Government may authorise any particular Land Acquisition Officer to make all or any of his payments by Pass orders, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the treasury.

PAYMENTS UNDER THE REGULATION AFTER THE SPECIAL OFFICER IS RELIEVED OF HIS SPECIAL DUTIES.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Deputy Commissioner who will observe the same procedure as if the reference to the Civil Courts had been made by himself, as prescribed in paragraphs 8 and 9 above.

PROCEDURE OF DEPUTY COMMISSIONER OR OTHER CIVIL OFFICER NOT SPECIALLY EMPLOYED FOR LAND ACQUISITION.

12. When the land is taken up by the Deputy Commissioner or other Civil Officer not specially employed for the work, such Deputy Commissioner or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the treasury as in the case of officers of Civil Department and not by means of Pass orders. Such Deputy Commissioner or Civil Officer shall as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form 54 or 56 or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Comptroller in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Comptroller as prescribed in paragraph 5, and a subsidiary statement in Form 55 should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Deputy Commissioner or Civil Officer.

13. In making the payments due under the award, the Deputy Commissioner shall take from each person to whom payment is made a receipt in Form 57, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payments to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be Treasury Officers' vouchers for payments and shall be forwarded by him with the monthly accounts to the Comptroller. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Deputy Commissioner, or other officer assessing compensation. The Deputy Commissioner may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form 57, and make it payable at the treasury to the payee, altering the words "Paid in my presence $\frac{\text{in cash}}{\text{by pass order}}$" to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Comptroller, in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

AUDIT BY ACCOUNT OFFICERS.

15. Whether the payment is made by a special officer or by the Deputy Commissioner (or other Civil Officer), the audit of the Comptroller shall consist in seeing that every payment is supported by receipt in Form 57, 58, 59, or 60 and that the amount paid on such receipt is the amount payable under the award as shown in the statement of which he will have received copies under the preceding orders. The Comptroller will also note in the last column of Form 54 the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

16. The Comptroller will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms 54 and 56) and as he receives the reports of possession, he will fill in the entries in column 10 of the statement in Form 54.

17. When the land is acquired for, and the cost is debitable to, any department other than the Public Works Department, the procedure will also be the same.

PROCEDURE WHEN NO MONEY COMPENSATION IS PAID.

18. In cases in which compensation is granted in the shape of either land in exchange or remission of revenue, as provided in section 31 (3) of the Regulation, and the land is acquired for Government purposes, no adjustment of the value of land given in exchange will be required, unless it is separately purchased by Government. If however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange, and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 20) made by that body.

INVESTMENT OF COMPENSATION MONEY DEPOSITED IN COURT.

19. Investments under sections 32 and 33 of the Regulation of money deposited in court should be arranged for in the case of purchase of Government securities, in communication between the Court and the Comptroller and purchases of land should be effected under the Court's orders through the Deputy Commissioner. The Comptroller will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

AUDIT ADJUSTMENT AND RECOVERY OF PAYMENTS ON BEHALF OF BODIES FINANCIALLY INDEPENDENT OF GOVERNMENT.

20. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the Government issue such an order, the Deputy Commissioner or other officer who makes payments on account of the land acquired shall draw funds from the treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Comptroller. The Municipality or other body will pay the estimated cost of the

compensation to the credit of Government in advance* on such dates and in such instalments as the Government may direct, further payment to Government being required as soon as the Comptroller reports that the payments made exceed the amount received in advance. The Comptroller will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

21. The following additional rules and instructions issued, for the guidance of Acquisition officers, in G. O. No. R. 632-92—L. R. 56-22-1, dated 25th July 1922 are extracted below:—

1. Orders sanctioning an acquisition for any department of Government or Local body or company should be considered sufficient authority for payment of all ordinary charges incurred in connection with the acquisition, including the cost of defence in a civil court, in cases where a reference is made to such court. The previous sanction of Government or the consent of the Local body or company thereto is not necessary.

2. When land is acquired for a Local body or a company the money value awarded for the land acquired or the value of the Government land, if any, given in exchange therefor and other incidental charges will be charged against the Local body or company on whose behalf the land is acquired.

3. When the acquisition of land is made on behalf of a Local body or company, the Government may direct that the assessment shall continue to be paid by the Local body or company or direct the payment of a lumpsum in commutation of the liability to pay the assessment.

4. When the acquisition is made on behalf of any Department of Government, the assessment of the land will ordinarily be written off, unless Government orders otherwise.

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*These sums should be credited in the treasury accounts to a special deposit head under Civil Deposits (which head will be opened as occasion arises) "Deposits for work done for public bodies or individuals." All charges should be supported by the vouchers prescribed in this annexure, unless these cannot be furnished at once, in which case the Comptroller will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the treasury for credit to the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award, will be paid into a Civil Court by the officer in accordance with Rule 8 *supra*.

Provided however that when land is acquired for productive works, such as railways, irrigation works etc., or when unoccupied land is taken up for such works, the capitalised value of the abatement of revenue of such land equal to 25 years' assessment shall be charged to the department concerned and included in the estimates for such works.

5. The capitalized value of assessment payable by a Local body or company or by any department of Government and also the value of Government land given in exchange for that acquired on behalf of a Local body or company should be credited to Government under "Land Revenue" and "Sale proceeds of Government lands" respectively.

6. (a) The payment of compensation should be made at the time of the declaration of the award, as a rule, as under Section 34 of the Regulation, interest at 6 per cent is payable, on the amount of compensation for the interval between the date of taking possession of the land and the date of payment. The land acquisition officer should therefore take timely steps for obtaining the necessary funds before the date on which the payment becomes due.

(b) When land is to be acquired on behalf of a company a sum sufficient to cover the cost of acquisition and other incidental expenses should be required to be deposited immediately after Government sanction to the acquisition of the land is obtained, before any further proceedings are taken, so that there may be no delay in the payment of compensation to the party after award is made.

(c) The officer shall, immediately after making an award, tender payment of compensation to such of the persons entitled thereto as are then present either personally or by their representatives to whom notice and date of award of payment should be duly served.

(d) To those who are not so present, a fresh notice should at once be sent through the Amildar or the Deputy Amildar of the Taluk or Sub-Taluk in which they reside, intimating the fact that an award has been made and that unless the amount awarded is claimed by the party either personally or through a duly authorised agent within a time to be specified, the money will be placed in deposit and will bear no interest.

(e) If the parties do not demand payment within the time specified and do not apply for a reference to the Court under Section 18 of the Regulation, the compensation money shall be placed in revenue deposit and dealt with under the rules relating to Revenue deposits. The Treasury receipt in Form 60 should immediately be sent to the Comptroller. If the parties declining to accept payment desire a reference to the

Court or if any other contingencies mentioned in Sections 30 and 31 (2) of the Regulation has happened, the compensation money should be deposited in the Civil Court. The Court receipt in Form 59 should be forwarded to the Comptroller.

APPENDIX XIV.

CHAPTER VII—ARTICLE 133.

Scholarships.

The following are the classes of scholarships paid from State Funds:—

1. Those tenable inside the State.
2. Those tenable outside the State, but within British India.
3. Those tenable in foreign countries.

NOTE.—Details of scholarships are given in the Mysore Educational Manual.

General.

2. No scholarship-holder shall, during the tenure of the scholarship, accept any employment for which he receives remuneration. Infringement of this rule will entail forfeiture of scholarship. (*G. O. No. 694-6—Edn. 6-17-31, dated 23rd July 1918.*)

3. Agreement of service should be taken from all scholarship-holders, unless otherwise specially ordered. (*G. O. No. 3521-71—Edn. 390-21-2, dated 24th March 1922*). The form of agreement to be taken from the scholarship-holders is given in Annexure. (*G. O. No. 440-90—Edn. 55-52-1, dated 18th July 1922*).

Scholarships tenable inside the State.

4. The period of tenure of all scholarships tenable in the State including those in the University, is generally ten months in a year. (*G. O. No. E. 1875-82—Edn. 134-21-57, dated 9th September 1922.*)

5. Scholarships paid to students reading in Schools and Colleges should be drawn on the establishment bills of the respective institutions. The name of each scholarship-holder need not be shown. It is sufficient to show the total number of scholars who draw at the same rate and the total amount drawn for them. The acknowledgments of scholarship-holders will be obtained in the acquittance roll, as in the case of payments made to members of establishments.

Scholarships tenable outside the State but within British India.

6. Payment of these scholarships is arranged for by the Comptroller on the application of the Heads of Departments concerned.

7. Whenever travelling expenses are sanctioned to Government scholars in addition to the amount of scholarship, such

expenses should be only for the initial journey to join the course, and the final journey back after completion of course. (*G. O. No. 7212-14 —Edn. 292-20-4, dated 4th February 1922*).

Foreign Scholarships.

8. The foreign scholarships will be granted from the following sources:—

1. Two known as Damodar Das Scholarships from four-fifths of the annual proceeds of the Damodar Das Charities fund;
2. Two known as Mysore Government Scholarships from the General revenues of the State;
3. Five known as Mysore Government Loan Scholarships from loans granted from the General revenues of the State.

9. The scholarships will be given for study in the countries of Europe and America, or in Japan and other Eastern countries; in the latter case, two scholarships will be awarded in lieu of every one scholarship tenable in Europe and America.

10. The scholarships will ordinarily be tenable for two years, but Government will be prepared to extend the term by one year in the case of half the number of scholarships, where such extension is necessary.

11. The selection of candidates will ordinarily be made by Government.

12. In special cases, the candidate selected may be required to undergo a period of probation and preliminary training in India, during which period he shall receive such subsistence and tuition allowances as Government may prescribe.

13. The scholarships for study in Europe and America will be of the value of £250 and 1,250 dollars per annum and those for study in the East of the value of Rs. 1,500 or £100 per annum.

The scholarship will be paid in advance quarterly or in such other instalments as may be considered necessary by the head of the department concerned from the date of joining the institution. The scholarship will be held to cover all college and examination fees, cost of books, instruments and boarding charges.

An advance not exceeding £25 in the case of scholars proceeding to Europe and America and not exceeding £15 in the case of scholars proceeding to the East, will be given for expenses of outfit when the scholar leaves Bangalore, and this will be recovered out of the scholarship in easy instalments spread over the whole term of the scholarship.

Besides the scholarship, each scholar will be given travelling allowance, *i.e.*, 2nd class rail and steamer fares from Bangalore to the capital or other town of the country selected for his training and a similar allowance for his journey back to Bangalore on the completion of his course of study or research.

Where any premium or other payment is required for securing admission to a factory or other place for practical training in industries or crafts, such charges will be paid, if considered reasonable, and provided that the previous approval of Government has been taken in each case. In the case of loan scholarships, the amount will be treated as an advance and will be recovered in the same way as the scholarship.

14. Payment of scholarships on due dates will be authorised by the Comptroller through Messrs. Coutts and Company, London, once for all for the full period of the scholarship subject to deductions for cost of equipment and other advances drawn by the scholar and any other instructions as regards deductions, withdrawal and suspension of scholarship. The payment of return passage money to scholars will be made through the High Commissioner for India (*G. O. No. E. 4701-60—Edn. 8-24-103, dated 6th February 1925*).

15. The scholars will be subject to the supervision of the High Commissioner for India or other person who may be approved by Government in each case.

16. The scholarship will be forfeited if the holder thereof, not being disabled by illness or prevented by any other cause which the Government may consider sufficient, fails to complete the course of study or research prescribed or is unfavourably reported on by the head of the institution or the supervising authority referred to in Rule 15. In such cases, the scholar shall be liable to refund the whole or part of the money paid to him as may be decided by Government.

17. A scholar shall, before leaving Bangalore, enter into an agreement with the Mysore Government in the form prescribed in Government Order No. 3630-80—Edn. 60-20-192, dated 30th March 1922 stipulating that he accepts the scholarship on the conditions specified in these rules; that he will prosecute the study or research with all due diligence and that on the completion of such study or research course, he will return to Mysore and will, if called upon to do so, serve the Mysore Government for a period of not less than five years on a reasonable salary to be fixed at the sole discretion of Government, provided that Government, may waive such a claim and also that if it shall not offer him employment within six months after his return to Bangalore, it shall be bound to waive it and allow him to get employment elsewhere.

If he fails to fulfil any of these conditions, he shall refund to Government the total amount received by him as scholarship, passage money, etc., with such interest and penalty as may be demanded according to the terms of the agreement executed by him.

18. In the case of loan scholarships, the scholar shall, in addition to the above stipulations, before leaving Bangalore, enter into an agreement with the Government, giving satisfactory security for the repayment of the advances payable to him but without interest.

The loan shall become rèpayable without interest ordinarily in 5 and in any case not more than 10 yearly instalments after the completion of the training for which the loan was made, the further particulars of repayment being fixed by Government in each case according to circumstances. (*G. O. No. 11121-94—Edn. 5-19-119, dated 25th May 1920.*)

NOTE.—The grant of loan scholarships shall be limited to cases in which there is a definite prospect of a specific appointment being found for the scholar on his return and that in exceptional cases loan scholarships to others may be given on furnishing tangible security. (*G. O. No. E. 4280-330—Edn. 8-24-99, dated 24th January* 1925.)

19. The loan granted to foreign scholars should be treated as sterling or dollar debt, as the case may be, and repaid as such and repayments made in rupees should be converted into sterling or dollar payment according to the rate of exchange prevalent at the time of such repayment. (*G. O. No. 6340-99—Edn. 60-20-78, dated 14th January 1921 and No. 507-8—Edn. 60-20, dated 1st August* 1921.)

NOTE.—Detailed rules are contained in G. O. No. 11121-94—Edn. 5-19-119, dated 25th May 1920.

ANNEXURE.

Form of Agreement to be obtained from the Technical and other scholarship holders:—

" An Agreement made this day of 192 between A. B. hereinafter called the Scholar of the first part, C. D. herinafter called the Surety of the Second part, and the—on behalf of the Government of His Highness the Maharaja of Mysore, hereinafter called the Government of the third part.

Witnesseth:—

That in consideration of the Government granting to the scholar a Mysore Government scholarship (kind of scholarship to be mentioned) of Rs.......per mensem for a term of.... years, under the rules framed by Government in this behalf, the Scholar and the Surety covenant with the Government as follows:—

1. That the scholar shall prosecute his studies with all due diligence in the (here enter the name of the institution, the class or classes, etc.) for.......years.

2. That on the completion of such study or course the scholar shall serve the Government for a period of not less than five years on such terms as may be fixed by the Government.

3. That in case the scholar fails, except for sufficient excuse, to fulfil any of the above conditions the scholar and the surety shall be

jointly and severally responsible for the payment of, and they hereby agree to be bound to refund to Government the full amount received by the scholar as scholarship and all other moneys that may be advanced to him in connection with the aforesaid course of study, with such interest thereon not exceeding 5 per cent per annum, as Government may, at their option, fix and demand.

4. That it is distinctly understood and it is hereby expressly agreed that insufficiency of the scholarship for the maintenance of the student, or any illness or incapacity occasioned by the scholar's own act, fault, carelessness or indiscretion shall not be considered or accepted as sufficient excuse for the non-fulfilment of any of the aforesaid conditions and that in all cases as to what is a sufficient excuse is a matter, the decision of which shall be left absolutely to the discretion of the Government.

In witness whereof, the said scholar and the surety above named have hereunto set their hands, the day and year first abovewritten.

X..............(Scholar).
X..............(Surety).

Witness:—
(1)...................
(2)...................

(G. O. No. 440-90—Edn. 55-22-1, dated 18th July 1922.)

APPENDIX XV.

CHAPTER VIII.—ARTICLE 141

Loans.

(This Appendix contains mostly the Account rules regarding the grant and recovery of Loans. The detailed rules are given in the Revenue and other Departmental Manuals.)

Land Improvement and Takavi Loans.

1. (*a*) The following are the several kinds of Land Improvement and Takavi Loans granted under Section 10 of the Land Improvement Loans Regulation and Section 194 of the Mysore Land Revenue Code.

(i) Under the old rules, *i.e.*, the rules issued prior to those contained in Government Notification No. R. 4319—Agri. 91-08-4, dated 2nd January 1909 and published in the *Mysore Gazette* of 4th January 1909.

(1) Advances for irrigation wells.
(2) Loans for do
(3) Loans for saguvalli kattes.
(4) Loans for improvement of lands.
(5) Loans for restoration of tanks.
(6) Takavi advances.

(ii) Under the new rules issued by Government in the above notification.

(7) Land improvement loans.
(8) Takavi loans.

(*b*) Detailed rules regulating the grant of these loans are given in Chapter XX Mysore Revenue Manual Vol. I and pages 171 to 213, Vol. III of the Manual.

(*c*) The officers mentioned below shall be competent to sanction loans not exceeding the sums specified against them: —

	Rs.
Amildars and Deputy Amildars ...	250
Sub-Divisional officers and Assistant Commissioners in charge of Sub-Divisions ..	500
Deputy Commissioners	1,000
Revenue Commissioner	2,500

(*d*) The rate of interest charged shall be 5 per cent per annum, except in the case of subsistence loans for relief of distress which are granted free of interest or at a reduced interest. Interest at 6¼ will be charged on overdue instalments as provided for in rule (x) of the rules regulating these advances and loans.

NOTE.—The rates of ordinary and penal interest chargeable on loans sanctioned on and after 24th March 1921, will be 6¼% and 8% respectively per annum. (G *O. No. R. 10560-9—R. M. 35-20-1, dated 24th March 1921).*

(*e*) Loans shall be repayable by fixed annual payments, discharging both principal and interest, calculated according to the tables given in Annexures A. to D.

If a person who has taken a loan offers to discharge the loan once for all, it would be sufficient to recover in one lump sum the interest on the principal from the date of disbursement of the loan up to the date of repayment. (*G. O. No. R. 3530-38—Agri. 31-10-2 dated 25th November 1910.*)

(*b*) Articles 149 to 155 describe the special procedure prescribed for drawing and accounting of Land Improvement and Takavi Loans and any other advances which revenue officers are allowed or directed to make in connection with Land Revenue, Agriculture or Famine under any order of Government.

(*g*) *Concessions to settlers in. the Malnad.*—Advances not exceeding Rs. 200 for a single family are granted to settlers in malnad for the purchase of the necessary agricultural stock and implements in cases where such assistance is called for and some local men of sufficient means stand surety, subject to the condition that the amount should be repaid in not more than ten yearly instalments commencing from the third year (*i. e.*) after twenty four months from the date of the payment of the loan. The Deputy Commissioner sanctions the loans and issues loan orders under rules for Takavi loans and the repayment is made as in the case of Takavi loans. The payments and recoveries are debited and credited to Takavi Loans (new rules) and statements of debits and credits, the former supported by loan orders, are sent to the Audit Office with the monthly accounts. (*G. O. No. 8201-7—San. 99-15-5, dated 8th May 1916 and G. O. No. G. 15523-5—San. 35-18-7, dated 7th January 1919.*)

Loans for Sericultural Improvement.

2. (*a*) Loans for (a) general sericultural improvement, such as setting up a rearing house and raising a mulberry plantation, and (b) organising or developing private grainages are sanctioned by the Superintendent of Sericulture up to Rs. 500 and the Director of Agriculture up to Rs. 1,000, loans exceeding Rs. 1,000 being sanctioned by Government.

(*b*) The sanctioned loan will be drawn from the treasury by the party on a receipt signed by him and countersigned by the Superintendent of Sericulture with a certificate that necessary documents have been executed. A copy of the order sanctioning the loan should also be attached.

(*c*) The rate of interest will be 5 per cent per annum. For overdue instalments, penal interest will be charged at 6¼ per cent.

Note.—In the case of loans sanctioned on and after 8th September 1921, the rates of ordinary and penal interest will be 7% and 9% respectively. (*G. O. No. L. 1402-16—A. & E. 215-20-7, dated 8th September 1921.*) The ordinary rate of interest has been reduced to 6¼ per cent per annum in G. O. No. I. C. 1577—A. & E. 97-24-5, dated 4th September 1925.

(*d*) The amount of loan is repayable in fixed annual payments, discharging both principal and interest. The period allowed for the repayment of the entire loan shall not exceed ten years.

(*e*) In all matters relating to the disbursement, repayment and recovery of the loan, not expressly provided for in these rules, the provisions of the Land Improvement and Takavi loans shall apply. (*G. O. No. I. C. 1577—A. & E. 97-24-5, dated 4th September 1925.*)

Loans for fruit cultivation.

3. (*a*) Loans not exceeding Rs. 3,000 in any single case are granted for the purpose of organising nurseries of fruit trees, and for planting or improving fruit gardens of more than an acre in extent in the State.

(*b*) The following officers are empowered to sanction loans not exceeding the sums specified against them, on each individual application.:—

	Rs.
Amildars and Deputy Amildars ..	100
Sub-Divisional Officers and Assistant Commissioners in charge of Sub-Divisions ..	250
Duputy Commissioners. ..	500
Superintendent, Government Gardens. ..	500

(*G. O. No. 3601-14. A. & E. 71-20-3, dated 6th October 1920*).

Loans for sums exceeding Rs. 500 will be sanctioned by Government.

(*c*) The loan, which may be drawn in such instalments as may be fixed by the authority sanctioning it, shall bear interest at 6¼ per cent per annum and shall be discharged in seven equal instalments both principal and interest to be paid before the end of May, the first instalment falling due on the 1st May of the third year after the loan is sanctioned. For overdue instalments penal interest at 6¼ per cent shall be charged.

Note.—The rates of ordinary and penal interest for loans granted on and after 8th September 1921 will be 7 and 9 per cent per annum respectively.
(*G. O. No. L. 1402-16- A. & E. 215-20-7, dated 8th September 1921.*)

(*d*) The sanctioned loan will be drawn from the Treasury on loan orders issued by the Deputy Commissioners and the Superintendent, Government Gardens supported by a certificate that necessary documents have been executed.

(*e*) In all matters relating to payment, etc., of the loan not specially provided for in the rules the provisions of the rules issued under notification No. R. 4319—Agri. 91-08-4, dated 2nd January 1909 (Land Improvement and Takavi loans) shall apply as far as possible (*G. O. No. 4300-14—A. & E. 117-17-9, dated 22nd November 1918.*)

Loan for horse, pony and cattle breeding.

4. (*a*) Loans up to a limit of Rs. 5,000 may be granted for the encouragement of the breeding of horses, ponies and cattle for any, or all, of the purposes mentioned below:—

Purchase of stock.
Construction of stables, lines-stalls and appurtenances.
Purchase of fodder and drugs.
Purchase of vehicles and implements.
Any other object immediately connected with the stud or breeding farm.

(*b*) The loans shall carry interest at 5 per cent per annum and the authority to sanction them shall vest as below:—

Deputy Commissioners of districts.	up to Rs. 2,000
Government	above Rs. 2,000

(*G. O. No. 4760-75 A. & E. 65-18-2 dated 2nd December 1918.*)

(*c*) The loan shall be discharged in ten years from the date of disbursement. Only interest will be paid during the 1st three years and the principal shall be recovered in seven equal annual instalments commencing from the fourth year, together with interest at 5 per cent on the balance of the principal outstanding. (*G. O.* No. *6400-15—A.* & *E. 129-19-2, dated 17th January 1920.*)

Note.—The rates of ordinary and penal interest in the case of loans granted on and after the 8th September 1921 will be 7% and 9% respectively (*G. O. No. 1402-16—A. & E. 215-20-7, dated 8th September 1921.*)

(*d*) The loan is drawn from the treasury on loan orders issued by the Deputy Commissioners supported by a certificate that the necessary documents have been executed.

Loans to Municipalities and District Boards.

5. (*a*) Loans to Municipalities are granted by Government for the execution of approved works of sanitation, and

no loans will be given unless some definite source of revenue is assigned for the repayment of the same. (*G. O. No. 11541-50—L. F. 262-96, dated 14th April 1899 and G. O. No. Fl. 8065-77—Ml. 246-05, dated 23rd May 1906*).

(*b*) The agreement to be executed by Local bodies will be in Form 61 (*G. O. No. L. 2224-43—Ml. 95-23-13, dated 13th September 1924*).

(*c*) The rate of interest shall be fixed at 7 per cent, ordinary and 9 per cent, penal.

Note.—As regards loans issued prior to 4th April 1921, the penal rate shall be enhanced from 6 per cent (the then existing rate) to 9 per cent if defaults have been made in repayment, unless a definite penal rate has been specifically fixed in the agreement relating to the loan in question (*G. O. No. R. 11030-41 Ml. 201-20-1, dated 4th April 1921*).

(*d*) Payment of the loan at the treasury is authorised by the Comptroller in each case.

Loans to Jahgirdars.

6. (*a*) In the case of most of the loans under this head, the estates mortgaged as security are under Government management. The receipts and expenditure of these estates are credited and debited to "19 Other Deposits. (a) Private estates under Government management. (1) For repayment of loans."

(*b*) The balances available at the end of the year for adjustment towards the several loan accounts are intimated to the Comptroller by the Deputy Commissioner in his monthly statement for June and the former makes the adjustments in the manner indicated in Article 237.

(*c*) When an instalment is not paid on due date, it shall carry interest at 12 per cent per annum until duly paid. When any instalment has been in arrears for six months, the entire balance of debt including the instalment in arrears (with interest on the whole) shall be forthwith recoverable in one lump. Both an instalment in arrears and the balance of debt shall be recoverable as a revenue demand. (*G. O. No. 5749-51—R. 869, dated 23rd September 1894.*)

In cases in which the mortgaged villages are in the possession of Government, there ought to be no delay in appropriating income realised towards the interest due, as it is possible for the Deputy Commissioner to make arrangements for the prompt adjustment of such accounts. But, if, however, from causes beyond control such a delay is inevitable, the penal rate of interest will not be levied. (*G. O. No. R. 3565-73—Mis. 535-03-33, dated 16th September 1905*).

Loans to Co-operative Societies and Agricultural Banks.

7. (*a*) Loans not exceeding Rs. 2,000 may be made to any Co-operative Society, out of the advance placed at the disposal of the Registrar. Loans not exceeding Rs. 1,000 will be sanctioned by the Registrar and loans exceeding Rs. 1,000 require the special sanction of Government.

(*b*) All advances to a society shall be free of interest for the first two years and will afterwards, subject to clause (*h*), bear interest at 5 per cent per annum.

NOTE.—The rate of ordinary interest chargeable on loans sanctioned on and after the 19th April 1921 will be 6½ per cent per annum (*G. O. No. 9990—E. C. 101-20-3, dated 19th April 1921*).

(*c*) The advances shall be repayable in not more than three annual instalments commencing after the lapse of two years after the grant of the advance.

But the Registrar of Co-operative Societies may at his discretion prescribe a shorter period for repayment according to the circumstances of each case.

(*d*) The Registrar, may sanction the payment of advances from any treasury or sub-treasury, and may prescribe the number of instalments of repayment and the dates on which each instalment is to be repaid.

(*e*) The Registrar shall send the original order sanctioning an advance to the society and a duplicate copy to the Comptroller.

(*f*) Payment of any advance so sanctioned shall be made to the persons authorised to receive the advance on behalf of the society on their producing the Registrar's orders and executing an agreement in duplicate in the prescribed form.

(i) Where the payment of the loan sanctioned by the Registrar has to be made in a District treasury, the society to which the loan is sanctioned should execute the necessary documents before the Deputy Commissioner or one of the Assistant Commissioners; and on production of a certificate that this has been done, payment should be made by the Treasury Officer.

(ii) Where the payment is to be made in a Taluk treasury, the documents must be executed before the Amildar and payment should be made on production of a certificate to that effect.

All documents relating to these loans before whomsoever executed should be sent to the Deputy Commissioner for safe custody and a copy of the agreement forwarded to the Registrar. (*G. O. No. Fl. 1985-94—E. C. 108-20-12, dated 27th September 1921 and G. O. Fl. 4091-100—C. S. 39-21-2, dated 18th February 1922.*)

(*g*) The Registrar may, if sufficient cause is shown and if all interest due has been paid, suspend the repayment of any instalment.

Whenever the Registrar makes an order of suspension he shall forthwith send a copy thereof to the Deputy Commissioner of the district and to the Comptroller.

When an order of suspension is made in respect of any instalment the repayment of that instalment and of all subsequent instalments shall be postponed for one instalment period.

(*h*) If any instalment due from any society is not fully repaid on the due date, interest at 6 per cent per annum to the date of repayment shall be recoverable on the amount overdue unless the Registrar by special order exempts the society from this liability. Such orders are to be formally reported for the approval of Government.

The Deputy Commissioner to whom instalments are repayable shall give prompt notice to the Registrar of default in repayment of any instalment.

NOTE.—The rate of penal interest chargeable on loans sanctioned on and after the 19th April 1921 will be 8 per cent per annum (*G. O. No. 9990—E. C. 101-20-3, dated 19th April 1921.*)

8 (*a*) Loan not exceeding Rs. 2,500 shall be granted by the Registrar out of the amount placed at his disposal to Weavers Co-operative Societies which have, for their objects, the financing of their members, the common purchase of yarn, dye-stuffs and other raw material, the supply of improved patterns and implements or the purchase and sale of the finished goods made by the members. Loans in excess of Rs. 2,500 require the sanction of Government.

(*b*) The loan made under these rules shall carry interest at 5 per cent per annum.

NOTE.—The rate of ordinary interest chargeable on loans sanctioned on and after the 19th April 1921 will be 6½ per cent per annum. (*G. O. No. 9990—E. C. 101-20-3, dated 19th April 1921.*)

(*c*) The loans with interest due thereon shall be repayable in five equal annual instalments except where it exceeds Rs. 2,500 when the term of repayment shall be fixed by the Government.

(*d*) The sanction of the loan shall be intimated by the Registrar to the Society concerned in the prescribed form a copy of this form being simultaneously sent to the Comptroller and the Deputy Commissioner of the District for information. When the loan is sanctioned by Government, the number and date of the Government Order sanctioning it should be noted in the form.

(*e*) (*i*) Payment of a sanctioned loan shall be made in one or more instalments as may be ordered by the Registrar to persons authorized by him to receive payment, on behalf of the Society to which the advance is sanctioned on their executing a document in duplicate in the prescribed form. One copy of the agreement shall be sent for safe custody to the Deputy Commissioner as provided in sub clause (iv) *infra* and the other shall be forwarded to the Registrar.

(*ii*) Where the payment of the loan sanctioned by the Registrar has to be made in a District treasury, the Society to which the loan is sanctioned should execute the necessary documents before the Deputy Commissioner or one of the Assistant Commissioners and on production of a certificate that this has been done, payment should be made by the Treasury Officer.

(*iii*) Where the payment is to be made in a Taluk treasury, the documents must be executed before the Amildar and payment should be made on production of a certificate to that effect.

(*iv*) All documents relating to these loans before whomsoever executed should be sent to the Deputy Commissioner for safe custody. (*G. O. No. Fl. 1985-94—E. C. 108-20-12, dated 27th September 1921*).

(*f*) If any instalment of principal or interest due from a Society is not paid on the date on which it is due it shall be open to the Registrar to charge interest up to 7½ per cent per annum on the instalment overdue and it shall also be open to him to recover the whole advance with interest.

NOTE.—The rate of penal interest chargeable on loans sanctioned on and after the 19th April 1921 will be 8 per cent per annum. (*G. O. No. 9990—E. C. 101-20-3, dated 19th April 1921.*)

(*g*) If sufficient cause is shown, the Registrar may exempt a society from the operation of clause (*f*) above and he shall communicate such exemption to the Government, the Comptroller, and the Deputy Commissioner of the district in which the Society is situated. (*G. O. No. 8180-62—E. C. 67-16-2, dated 3rd March 1920.*)

9. The loans due by the Agricultural Banks are recoverable with interest at 4 per cent per annum calculated half-yearly till the balances of debt are fully discharged.

Note.—The amounts paid by members of defunct Agricultural Banks, in excess of the balance of loan due to Government by the banks as a whole, are credited under a separate deposit head "19 other deposits (e) deposits of excess recoveries from Agricultural Banks". The excess recoveries referred to above are utilized by Government for transfer to local institutions for purposes of public utility, on the recommendation of the Registrar of Co-operative Societies. On receipt of orders of Government, the Comptroller authorizes the treasuries to pay the amounts to the institutions concerned, on production of receipts countersigned by the Deputy Commissioners.

Loans for Encouragement of Iudustries and Commerce.

10. (*a*) Loans not exceeding Rs. 6,000 in each individual case are granted by Government to P. (1) Merchants for travelling in foreign countries with a view to acquire industrial and commercial knowledge. (*G. O. No. 4592-4—A. & I. 90-15-3, dated 13th March 1916.*) (2) Companies and individuals under special orders of Government and not coming under the rules contained in G. O. No. 2097-145—G. M. 55-12-239, dated 2nd September 1913 as regards loans for Agricultural and Industrial operations and purchase of machinery. P. (3) Individuals for starting high class hotels in Bangalore and Mysore. (*G. O. No. 1726-75—A. & I. 239-14-10, dated 28th August 1916.*)

(*b*) On receipt of Government orders sanctioning a loan, instructions are issued by the Comptroller for payment, and the party may draw the amount on a voucher bearing a certificate of the Deputy Commissioner or other officer recommending the loan that the required bonds have been executed. The number and date of the Government order sanctioning the loan, the purpose of the loan, and the full name of the debtor should be clearly noted on the voucher. The officer on whose recommendation the loan was sanctioned will watch the recoveries, and if any instalment falls into arrears, he will take action for recovery in accordance with rules.

Loans for rural and cottage Industries.

11. (*a*) In order to develop small industries, loans not exceeding Rs. 500 in each case may be granted for any or all the purposes specified below:—

(1) The purchase of raw material.
(2) The purchase of tools and machinery.
(3) In special cases, for the payment of wages, erection of small buildings and other purposes legitimately connected with small industries.

(*b*) The Amildar, will be competent to sanction loans up to Rs. 50; loans exceeding Rs. 50 will be sanctioned by the Deputy Commissioner.

(*c*) *Interest.*—Simple interest at 6¼ per cent per annum shall be charged from the date of disbursement of the loan.

NOTE.—The rate of ordinary interest is raised to 6½ per cent in G. O. No. 11806-16—I. C. 336-20-3, dated 9th June 1921.

Penal interest at the rate of 9 per cent will be charged on all outstanding loans which are overdue. (*G. O. No. 11806-16—I. & C. 336-20-3, dated 9th June 1921.*)

(*d*) The time allowed for repayment of the loans and the amount of each instalment shall be fixed by the disbursing officer but such time shall not exceed three years from the date of disbursement of the loan.

(*e*) All loans granted under these rules shall be recoverable as arrears of Land Revenue and a stipulation to this effect shall be inserted in every agreement executed by a borrower.

(*f*) For all matters not referred to in the above, the provisions in Takavi Rules of September 1913, should be followed *mutatis mutandis*. (*G. O. No. 6604-53—I. & C. 89-16-2, dated 16th February 1917 and 10924-36—A. & E. 24-17-36, dated 6th May 1918.*)

(*g*) The loans are paid on loan orders issued by the Deputy Commissioners. No detailed account is kept for them in the Comptroller's office. "A Pass Book (in the prescribed form) showing the amounts credited to and drawn from the treasury on account of these loans will be maintained by the Taluk Office and should be sent to the treasury section with every remittance made to the treasury on account of recoveries effected for getting thereon the Treasury Officer's certificate of credit for each such credit. The loan orders issued in payment of the loans sanctioned should also be entered in the Pass Book by the Amildar and at the end of every month, the receipts and disbursements should be totalled and the balance struck. The Pass Book should then be sent to treasury and a certificate of agreement with the treasury accounts obtained before the third of the following month. (*G. O. No. 10020-70—I. & C. 24-17-29, dated 8th April 1918.*)

Loans for Dairy Farms.

12 (*a*) The Government may grant loans for starting or improving dairy farms in Mysore up to a limit of Rs. 5,000 in each case.

(*b*) The rate of interest on these loans shall be 5 per cent per annum. The Government may, if they deem fit, reduce the rate in special cases.

(*c*) The loan shall be repayable in fixed annual payments discharging both principal and interest. The period allowed for repayment of the entire loan shall not exceed ten years.

(*d*) In all other matters relating to disbursement, repayment and recovery of the loan, not expressly provided for, the provisions of the general Land Improvement and Takavi Loan Rules issued under Government Notn. No. R. 4391—Agri. 91-08-4, dated 2nd January 1909, shall apply. (*G. O. No. 4323-38—Agri. 17-14-2, dated 29th April 1915.*)

(*e*) The treasury procedure is the same as in the case of loans for encouragement of Industries and Commerce.

Loans for Agricultural and Iudustrial Operations and Purchase of Machinery.

13. (*a*) Loans may be granted for any or all the purposes specified below :—

(1) the purchase and erection of machinery for agricultural or industrial undertakings;

(2) the construction of wells or tanks, of mills, warehouses and other structures necessary for agricultural and industrial operations;

(3) the provision of raw material, working capital or appliances other than those specified above required for the carrying on of industrial operations.

(*b*) The Director of Industries and Commerce is competent to sanction loans not exceeding Rs. 2,500, this limit including, in the case of hire-purchase transactions, the amount deposited by the applicant. The Chairman of the Board of Industries and Commerce may sanction loans for larger sums but not exceeding Rs. 5,000. Loans for sums exceeding Rs. 5,000 shall require the sanction of Government. (*G. O. No. 8386-434—G. M. 67-13-24, dated 18th April 1914.*)

(*c*) The rate of interest charged shall be 6¼ per cent per annum.

NOTE.—The rate of interest has been increased in G. O. No. 3702-4—I & C 18-19-20, dated 9th October 1920 from 6¼ per cent to 6½ per cent and in G. O. No. 11806-16—I & C 336-20-3, dated 9th June 1921 from 6½ per cent to 7 per cent.

(*d*) Interest shall accrue from the date of the disbursement of the loan; or, if it is expended by the Department of Industries and Commerce, from the date on which the machinery is put in working order by that department and the borrower put in possession of the same.

(*e*) Loans shall be repayable by fixed annual payments, discharging both principal and interest.

Simple interest shall be charged on the loan, or, if it is disbursed in instalments, on these instalments, up to a date one year previous to the date fixed for commencement of repayment; and the total amount comprising the loan and such interest shall be recovered by annuities.

The time allowed for repayment of the loans and the amount of instalments shall be fixed by the authority sanctioning the loan, having regard to the nature and magnitude of the Agricultural or Industrial operations proposed to be undertaken; but such time shall not exceed seven years in the case of loans for Industrial purposes, and ten years in the case of loans for Agricultural purposes, provided however that, where a loan is granted for the provision of working capital, the time allowed for repayment shall in no case exceed five years. (*G. O. No. 3702-4—I. & C. 18-19-20, dated 9th October 1920.*)

The time for repayment specified above shall count from the date on which interest becomes chargeable under Rule (*d*) above.

(*f*) The date for repayment of each instalment shall be decided by the Director of Industries and Commerce with reference to the nature of the object for which the loan is granted. But the date of the repayment of the first instalment shall not be put off for more than fifteen months from the date on which interest becomes chargeable on the loan under Rule (*d*) above.

(*g*) If from causes beyond the control of the borrower, the payment of any instalment becomes unduly burdensome to him, the repayment of this and all the subsequent instalments may, notwithstanding anything contained in Rules (*e*) and (*f*) be suspended by the Director of Industries and Commerce for a period of one instalment. Simple interest at 6¼ per cent shall be charged on all suspended instalments for the period of such suspension.

NOTE.—The rate of interest has been increased in G. O. No. 3702-4—I & C 18-19-20, dated 9th October 1920 from 6¼ per cent to 6½ per cent and in G. O. No. 11806-16—I & C 336-20-3, dated 9th June 1921 from 6½ per cent to 7 per cent.

(*h*) On every instalment which is not paid before the close of the revenue year in which payment falls due, interest at 6¼ per cent will be charged from the date on which payment ought to have been made. In calculating interest under this rule, a broken period of a month shall count as half a month or one month according as it is less or not less than 15 days and a fraction of a rupee as half rupee or one rupee according as it is less or not less than 8 annas.

NOTE.—The rate of interest has been increased from 6¼ per cent to 9 per cent. (*G. O. No. 11806-16—I. & C. 336-20-3. dated 9th June 1921.*)

(*i*) Repayment should ordinarily be made at the treasury of the taluk in which the work has been carried out, but with the special permission of the Director, repayment may be made at any District or Taluk treasury in the State.

(*j*) If an applicant so desires, he may obtain requisite machinery from the Director of Industries and Commerce on the hire-purchase system on the terms specified in the prescribed form of agreement provided the applicant deposits with application one-fourth of the value of the machinery he requires.

(*k*) All loans granted under these rules and all other sums falling due to Government in connection therewith, or under a contract for hire-purchase, shall be recoverable as arrears of land revenue, and a stipulation to this effect shall be inserted in every agreement executed by a borrower.

(*l*) If, at any time, the Director of Industries and Commerce is satisfied that any person or persons who have received a loan, have failed to perform any of the conditions on which it was made, he may, after recording in writing the grounds of his decision, pass an order directing the recovery, forthwith, of the loan, with any interest payable thereon and costs, as an arrear of land revenue. On receipt of a certified copy of such an order the Deputy Commissioner to whom it is communicated will forthwith proceed to recover from such person or persons any sums which may remain due together with any interest payable thereon and costs, as an arrear of land revenue, provided that, with the sanction of the Director of Industries and Commerce, such officer may, at his discretion, so recover any sum less than the whole balance of the loan without prejudice to his right to recover the remainder of such balance at any subsequent time.

(*m*) All loans will be disbursed by the Director, and it will be the duty of the borrower to put the work in hand immediately after the receipt of the loan.

The Department of Industries and Commerce will, if requested to do so, undertake the erection and starting of machinery for private individuals or firms, and will hand over the same in good working order.

(*n*) The Director shall keep a register of loans and repayments under these rules, including cases of hire-purchase, in a form which he will settle in consultation with the Comptroller. This register should clearly show the stage in which each transaction stands at any particular time.

(*o*) Every loan sanctioned under these rules should be reported by the sanctioning authority to the Comptroller with full particulars. The Comptroller will see that the loan is sanctioned by competent authority and will watch the repayment of the instalments. (*G. O. No. G. 2097-145—G. M. 55-12-239, dated 2nd September 1913.*)

Loans to owners of lands submerged under Krishnarajasagara Works.

14. These loans are granted subject to the rules given below :—

(*a*) The loans will be granted on the security of the lands of the indebted raiyats.

(*b*) Both the principal and interest will be completely repaid in ten years.

(*c*) The rate of interest will be fixed at 4 per cent for the first five years and 5 per cent for the next five years.

NOTE.—The rate of ordinary interest in the case of loans issued on or after the 1st April 1921 will be 6½ per cent per annum. (*G. O. No. R. 10722-33—L. R. 292-20-1, dated 28th March 1921.*)

(*d*) During the first two years only the interest will be recovered but at the end of the year thereafter, one-eighth of the principal together with interest on the balance of the loan then outstanding should be regularly paid.

(*e*) Default in the payment of interest or of the instalments on the due date will entail the recovery of the outstanding loan in full as an arrear of land revenue with enhanced interest at 6 per cent from the date of default.

NOTE.—The rate of penal interest for loans issued on or after the 1st April 1921 will be 8 per cent per annum. (*G. O. No. R. 10722-33—L. R. 295-20-1, dated 28th March 1921.*)

(*f*) The Special Land Acquisition Officer may grant loans up to Rs. 2,000 in each case. Loans above Rs. 2,000 and up to Rs. 3,000 may be granted with the sanction of the Deputy Commissioner, and loans above Rs. 3,000 and up to Rs. 5,000 with the Revenue Commissioner's sanction. Cases. exceeding Rs. 5,000 require Government sanction.

(*g*) No loan should be granted unless the Special Land Acquisition Officer, and in the case of loans exceeding Rs. 2,000 the Deputy Commissioner, certifies that the security offered is sufficient and the title of the borrowers is free from defect.

(*h*) Payments are made by means of Pass Orders issued by the Special Land Acquisition Officer who sends to the Comptroller a monthly statement of loans sanctioned by him. A demand, collection and balance statement is sent by the Special Land Acquisition Officer monthly to the Comptroller for comparison with the treasury accounts, and half-yearly to the Revenue Commissioner for review. A copy of the half-yearly return is also sent by that officer to Government for information. (*G. O. No. R. 906-11—L. R. 538-18-2, dated 1st August 1914.*)

Loans for the restoration of Minor Tanks.

15. (*a*) Under section 4 (ii) of the Regulation XV of 1923, the raiyats, holding lands under a minor tank, have to bear one fourth of the actual cost of the restoration of the tank or one fourth of the probable cost whichever is less. The recoverable amount should not exceed eight times the annual assessment or eight times the annual assessment and

water rate, on the irrigable lands. The contribution is recoverable from these raiyats, in not less than five and not more than ten annual instalments, as may be fixed by the Deputy Commissioner, commencing from the year after the completion of the work.

(*b*) In the accounts of the Public Works Department, which carry out the works, three fourths of the expenditure incurred each month are charged to "State funds" and the remaining one fourth to "30 (*b*) Loans for the restoration of minor tanks". An extract from the work register maintained (by tanks) in the public works divisional office, to record the progress of outlay on these works, is sent monthly by the Executive Engineer to the Deputy Commissioner of the district, before the 10th of the succeeding month, in the special form prescribed for the purpose.

(*c*) The Deputy Commissioner maintains a ledger account for each individual work in the special form prescribed for the purpose. On receipt of the monthly statement of outlay from the Executive Engineer, the outlay relating to each taluk is extracted by the Deputy Commissioner and communicated to the Amildars, for maintaining the ledger accounts relating to the Taluks in the same form as in the District Office.

(*d*) When a work is completed, the completion report is sent by the Executive Engineer to the Deputy Commissioner with a pass book (in the prescribed form) showing the total outlay, the Government share and the raiyats' share to be recovered. On receipt of the pass book, the Deputy Commissioner will determine the amount to be actually recovered from the raiyats and intimate the same to the Comptroller for adjustment of any amount which is not recoverable from them. The pass book is then sent to the Taluk office for recovery of the amount due from the raiyats, after the necessary entries are made in the ledger maintained in the District Office. The Amildar will, after getting the Hanchigepatty prepared, hand over the pass book to the Shanbhog for recovery of the amounts due from individual raiyats. The pass book will then be in the custody of the Shanbhog.

(*e*) The shanbhog should, when remitting the amounts of contribution recovered from the raiyats, to the Treasury, present with the remittance, the pass book and obtain thereon the Treasury acknowledgment for the amount. These amounts will be credited under "30 (*b*) Loans, for restoration of minor tanks" in the Treasury accounts. The pass book will on the same day be presented by the Shanbhog to the Revenue branch of the Taluk office, which will note the recovery in a collection register and also in the Loan Ledger, maintained in the Taluk Office. At the close of each month an extract of the entries in the collection register will be made and submitted by the Amildar to the Deputy Commissioner after verification of the total credits as per Treasury accounts.

(*f*) The Deputy Commissioner will, on receipt of the above statements from the Taluks, make the necessary entries in the loan ledgers and send monthly plus and minus memo of the transactions relating to each taluk, in Form 62, to the Comptroller before the 25th of the following month. In the Comptroller's Office, a ledger account is kept, by Taluks and not by Works. (*G. O. No. R. 6024-34—L. R. 451-23-2, dated 6th April 1925.*)

Miscellaneous Loans.

16. Special loans sanctioned by Government in individual cases, which do not come under any other head, such as the loan granted to the Bangalore Century Club, are classified under this head.

ANNEXURE. A.

INTEREST AND ANNUITY TABLES.

AMOUNT OF 1 RUPEE IMPROVED AT COMPOUND INTEREST FOR A GIVEN NUMBER OF YEARS.

Years	3 per cent	3¼ per cent	3½ per cent	4 per cent	4½ per cent	5 per cent	5½ per cent	6 per cent	6¼ per cent	6½ per cent	7 per cent	Years
1	1·0300	1·0313	1·0350	1·0400	1·0450	1·0500	1·0550	1·0600	1·0625	1·0650	1·07	1
2	1·0609	1·0635	1·0712	1·0816	1·0920	1·1025	1·1130	1·1236	1·1289	1·1342	1·1449	2
3	1·0927	1·0967	1·1087	1·1249	1·1412	1·1576	1·1742	1·1910	1·1995	1·2079	1·2250	3
4	1·1255	1·1310	1·1475	1·1699	1·1925	1·2155	1·2388	1·2625	1·2744	1·2865	1·3108	4
5	1·1593	1·1668	1·1877	1·2167	1·2462	1·2763	1·3070	1·3382	1·3541	1·3701	1·4026	5
6	1·1941	1·2028	1·2293	1·2653	1·3023	1·3401	1·3788	1·4185	1·4387	1·4591	1·5007	6
7	1·2299	1·2404	1·2723	1·3159	1·3609	1·4071	1·4547	1·5036	1·5286	1·5540	1·6058	7
8	1·2668	1·2791	1·3168	1·3686	1·4221	1·4775	1·5347	1·5938	1·6242	1·6550	1·7182	8
9	1·3048	1·3191	1·3629	1·4233	1·4861	1·5513	1·6191	1·6895	1·7257	1·7626	1·8385	9
10	1·3439	1·8603	1·4106	1·4802	1·5530	1·6289	1·7081	1·7908	1·8335	1·8771	1·9672	10
11	1·3812	1·4028	1·4600	1·5395	1,6229	1·7103	1·8021	1·8983	1·9481	1·9992	2·1049	11
12	1·4258	1·4467	1·5111	1·6010	1·6959	1·7959	1·9012	2·0122	2·0699	2·1291	2·2522	12
13	1·4685	1·4919	1-5640	1·6651	1·7722	1·8857	2·0058	2·1329	2·1993	2·2675	2·4098	13
14	1·5126	1·5385	1·6187	1·7317	1·8519	1·9799	2·1161	2·2609	2·3367	2·4149	2·5785	14
15	1·5580	1·5866	1·6753	1·8009	1·9353	2·0789	2·2325	2·3966	2·4828	2·5718	2·7590	15
16	1·6047	1-6362	1·7340	1·8730	2·0224	2·1829	2.3558	2·5404	2·6379	2·7390	2·9522	16
17	1·6528	1·6623	1·7947	1·9479	2·1134	2·2920	2·4848	2·6928	2·8028	2·9170	3·1588	17
18	1·7024	1·7400	1·8575	2·0258	2·2085	2·4066	2·6215	2·8543	2·9780	3·1067	3·3799	18
19	1·7535	1·7944	1·9225	2·1068	2·3079	2·5270	2·7656	3·0256	3·1641	3·3086	3·6165	19
20	1·8061	1·8505	1·9898	2·1911	2·4117	2·6533	2·9178	3·2071	3·3619	3·5236	3·8697	20
21	1·8603	1·9083	2·0594	2·2788	2·5202	2·7860	3·0782	3·3996	3·5720	3·7527	4·1406	21
22	1·9161	1·9679	2·1315	2·3697	2·6337	2·9253	3·2475	3·6035	3·7952	3·9966	4·4304	22
23	1·9736	2·0294	2·2061	2·4647	2·7522	3·0715	3·4262	3·8197	4·0324	4·2564	4·7405	23
24	2·0328	2·0928	2·2833	2·5633	2·8760	3·2251	3·6146	4·0489	4·2844	4·5331	5·0724	24
25	2·0938	2.1582	2·3632	2·6658	3·0054	3·3864	3·8134	4·2919	4·5522	4·8277	5·4274	25
26	2·1566	2·2257	2·4460	2·7725	3·1407	3·5557	4·0231	4·5494	4·8367	5·1415	5·8074	26
27	2·2213	2·2952	2·5316	2·8834	3·2820	3·7335	4·2444	4·8223	5·1390	5·4757	6·2139	27
28	2·2879	2·3670	2·6202	2·9987	3·4297	3·9201	4·4778	5·1117	5·4602	5·8316	6·6488	28
29	2·3566	2·4409	2·7119	3·1187	3·5840	4·1161	4·7241	5·4184	5·8015	6·2107	7·1143	29
30	2·4273	2·5172	2·8068	3·2434	3·7453	4·3219	4·9840	5·7435	6·1641	6·6144	7·6123	30

ANNEXURE B.

AMOUNT OF ANNUITY OF RE. 1 IMPROVED AT COMPOUND INTEREST IN A GIVEN NUMBER OF YEARS.

Years	3 per cent	3⅛ per cent	3½ per cent	4 per cent	4½ per cent	5 per cent	5½ per cent	6 per cent	6¼ per cent	6½ per cent	7 per cent	Years
1	1.0090	1·0000	1·0000	1·0000	1·0000	1 0000	1.0000	1·0000	1·0000	1·0000	1·0000	1
2	2·0300	2·0313	2·0350	2·0400	2·0450	2·0500	2·0550	2·6000	2·0625	2·0650	2·0700	2
3	3·0909	3·0947	3·1062	3·1216	3·1370	3·1525	3·1680	3·1836	3·1914	3·1992	3·2149	3
4	4·1836	4·1914	4·2149	4·2465	1 2782	4 3101	4·3423	4·3746	4·3909	4·4072	4·4399	4
5	5·3091	5·3224	5 3625	5·4163	5·4707	5·5256	5·5811	5·6371	5·6653	5·6936	5·7507	5
6	6·4684	6·4887	6·5502	6·6330	6·7169	6·8019	6·8881	6·9753	7·0194	7·0637	7·1533	6
7	7·6625	7·6915	7·7794	7·8983	8·0192	8·1420	8·2669	8·3938	8·4581	8·5229	8·6540	7
8	8·8923	8·9319	9·0517	9·2142	9·3800	9·5491	9·7216	9·8975	9·9867	10·0769	10·2598	8
9	10·1591	10·2110	10·3685	10·5828	10·8021	11·0266	11·2563	11·4913	11·6109	11·7319	11·9780	9
10	11·4639	11·5301	11·7314	12·0061	12·2882	12·5779	12·8754	13·1808	13·3366	13·4944	13·8164	10
11	12·8078	12·8904	13·1420	13·4864	13·8412	14·2068	14·5835	14·9716	15·1701	15·3716	15·7836	11
12	14·1920	14·2932	14·6020	15·0258	15·4640	15·9171	16·3856	16·8699	17·1182	17·3707	17 8885	12
13	15·6178	15·7399	16·1180	16·6268	17·1599	17·7130	18·2868	18·8821	19·1881	19·4998	20·1406	13
14	17.0863	17·2318	17·6770	18·2919	18·9321	19·5986	20·2926	21·0151	21·3874	21·7673	22·5505	14
15	18·5989	18·7703	19·2957	20·0236	20·7841	21·5786	22·4087	23·2760	23·7241	24·1822	25·1290	15
16	20·1569	20·3568	20·9710	21·8245	22·7193	23·6575	24·6411	25·6725	26·2069	26·7540	27·8881	16
17	21·7616	21·9930	22·7050	23·6975	24·7417	25·8404	26·9964	28·2129	28·8448	29·4930	30·8402	17
18	23·4144	23·6803	24·4997	25·6454	26·8551	28·1324	29·4812	30·9057	31·6476	32·4101	33·9990	18
19	25·1169	25·4203	26·3572	27·6712	29·0636	30·5390	32·1027	33·7600	34·6256	35·5167	37·3790	19
20	26·8704	27·2147	28·2797	29·7781	31·3714	33·0660	34·8683	36·7856	37·7897	38·8253	40·9955	20
21	29·6765	29·0651	30·2695	31·9692	33·7831	35·7193	37·7861	39·9927	41·1515	42·8490	44·8652	21
22	30·5368	30·9734	32·3289	34·2480	36·3034	38·5052	40·8643	43·3923	44·7235	46·1016	49·0057	22
23	32·4529	32·9413	34·4604	36·6179	38·9370	41·4305	44·1118	46·9958	48·5187	50·0982	53·4361	23
24	34·4265	34·9707	36·6665	39·0826	41·6892	44·5020	47·5380	50·8156	52·5511	54·3546	59·1767	24
25	36·4593	37·0636	38·9499	41·6459	44·5652	47·7271	51·1526	54·8645	56·8356	58·8877	63·2490	25
26	38·5530	39·2218	41·3131	44·3117	47·5706	51·1135	54·9660	59·1564	61·3878	63·7154	68·6765	26
27	40·7096	41·4475	43·7591	47·0842	50·7113	54·6691	58·9691	63·7058	66 2245	68·8569	24·4838	27
28	42·9309	43·7427	46 2906	49 9676	53·9933	58·4026	63·2335	68·5281	71·3635	74·3326	80·6977	28
29	45·2189	46·1097	48 9108	52·9663	57·4230	62·3227	67·7114	73·6398	76·8238	80·1642	87·3465	29
30	47·5754	48·5506	51·6227	56·0849	61·0071	66·4388	72·4355	79·0582	82·6253	86·3749	94·4608	30

Note.—The annual payment is assumed to be made at the end of each year.

ANNEXURE C.

ANNUITIES TO REPAY Rs. 100, I.E., ANNUAL INSTALMENT NECESSARY TO PAY OFF A LOAN OF Rs. 100 WITH INTEREST IN A GIVEN NUMBER OF YEARS.

Number of years	Interest at											Number of years
	3 per cent	3⅛ per cent	3½ per cent	4 per cent	4½ per cent	5 per cent	5½ per cent	6 per cent	6¼ per cent	6½ per cent	·7 per cent	
1	103·000	103·125	103·500	104·000	104·500	105·000	105·500	106·000	106·250	106·500	107·000	1
2	52·261	52·356	52·640	53·020	53·400	53·780	54·162	54·544	54·735	54 926	55·309	2
3	35·353	35·438	35·693	36·035	36·377	36·721	37·065	37·411	37·584	37·758	38·105	3
4	26·903	26·963	27·225	27·549	27·874	28·201	28·529	28·860	29·025	29·190	29·523	4
5	21·835	21·913	22·148	22·463	22·780	23·097	23·418	23·740	23·901	24·063	24·389	5
6	18·460	18·536	18·767	19·076	19·388	19·702	20·018	20·336	20·496	20·657	20·980	6
7	16·051	16·126	16·354	16·661	16·970	17·282	17·596	17·914	18·073	18·283	18·555	7
8	14·246	14·321	14·548	14·853	15·161	15·472	15·786	16·104	16.263	16·424	16·747	8
9	12·843	12·918	13·145	13·449	13·757	14·069	14·384	14·702	14·863	15·024	15·849	9
10	11·723	11·798	12·024	12·329	12·638	12·950	13·267	13·587	13·748	13·910	14·238	10
11	10·808	10·883	11·109	11·415	11·725	12·039	12 357	12·679	12·842	13·006	13·336	11
12	10·046	10·121	10·348	10·655	10 967	11·283	11·603	11·928	12·092	12·257	12·590	12
13	9·403	9·478	9·706	10·014	10·328	10·646	10·968	11·296	11·462	11·628	11·965	13
14	8·853	8·928	9·157	9·467	9·782	10·102	10·428	10·758	10 926	11·094	11·434	14
15	8·377	8·453	8·683	8.994	9·311	9·634	9·963	10·296	10 465	10·635	10·979	15
16	7·961	8·037	8·269	8·582	8·902	9·227	9·558	9·895	10·066	10·238	10·586	16
17	7·595	7·672	7·904	8·220	8·542	8·870	9·204	9·544	9·717	9·891	10·243	17
18	7·271	7·348	7·582	7·899	8·224	8·555	8·892	9·236	9·410	9·585	9·941	18
19	6·981	7·059	7·294	7·614	7·941	8·275	8·615	8·962	9·138	9·316	9·675	19
20	6·722	6·799	7·036	7·358	7·688	8·024	8·368	8·718	8·896	9·076	9·439	20
21	6·487	6·566	6·804	7·128	7·460	7·800	8·146	8·500	8·680	8·861	9·229	21
22	6·275	6·354	6·593	6·920	7·255	7·597	7·947	8·305	8·486	8·669	9·041	22
23	6·081	6·161	6·402	6·731	7·068	7·414	7·767	8·128	8·311	8·496	8·871	23
24	5·905	5·985	6·227	6·559	6·899	7·247	7·604	7·968	8·153	8·340	8·719	24
25	5·743	5·823	6·067	6·401	6·744	7·095	7·455	7 823	8·009	8·198	8·581	25
26	5·594	5·675	5·921	6·257	6·602	6·956	7·319	7·690	7·879	8·069	8·456	26
27	5·456	5·538	5·785	6·124	6·472	6·829	7·195	7 570	7·760	7·952	8·343	27
28	5·329	5·411	5·660	6·001	6·352	6·712	7·081	7·459	7·651	7·845	8·239	28
29	5·211	5·294	5·545	5·888	6·241	6·605	6·977	7·358	7·552	7·747	8·145	29
30	5·102	5·185	5·437	5·783	6·139	6·505	6·881	7·265	7·460	7·658	8·059	30

Note.—The annual payment is assumed to be made at the end of each year.

Examples showing how the Tables are to be used.

Q. (1) In what time will a loan of Rs. 300 with compound interest at 5 per cent per annum be paid off by an annuity of Rs. 22·242?

A. Initial interest on Rs. 300 at 5 per cent per annum is Rs. 15. The annuity promised is in excess of this amount by 7·242. Dividing the annuity by this excess (22·242÷7·242) we get 3·0712. The year against the corresponding No. in Annexure A is 23. The loan will therefore be paid off in 23 years.

Another mode of calculation.

If the annuity of Rs. 300 is 22·242, the annuity of Rs. 100 is 7·414. The corresponding figure in Annexure C is against 23 years. The loan will be paid off in 23 years.

Q. (2) What instalment will pay off Rs. 300 at 5 per cent compound interest per annum in 30 years.

A. A loan of Rs. 100 will be paid off in 30 years by an annual instalment of Rs. 6·505 (*Vide* Annexure C). Therefore Rs. 300 will be paid off by an instalment of thrice the amount (*i.e.*,) 19·515. 100:6·505: :300:19·515.

Q. (3) A raiyat wishes to pay an annuity of Rs. 19·515 for 30 years. To what loan will he be entitled?

A. An annuity of Rs. 6·505 for 30 years will pay off Rs. 100. (*Vide* Annexure C against 30 years). Therefore an annuity of Rs. 19·515 will pay off Rs. 300 which is the loan he is entitled to. 6·505 : 100 : : 19·515 : 300.

Q. (4) A man takes a loan of Rs. 300, but having failed to pay the annuity and an assessment of Rs. 5, his land is sold by Government at the end of 15 years for Rs. 200. What is the amount of loan due at the end of 15 years?

A. The initial interest on 300 is Rs. 15. This deducted from the annuity of Rs. 19·515 leaves an excess of Rs. 4·515. This multiplied by 21·578 (the figure in Annexure B against 15 years) amounts to Rs. 97·489 which is the sum paid off in 15 years. The balance of loan due is (300—97·489) *i.e.*, 202·511.

Q. (5) Adjust the purchase money of Rs. 200 and state what loan remains to be paid by the purchaser.

A. Out of the sum of Rs. 200 credit Rs. 5 to assessment and Rs. 19·515 to the annual instalment due for the 15th year. There remains a balance of (200—24·515) *i.e.*, Rs. 175·485. Credit it towards the principal of Rs. 202·511 due at the end of 15 years. This leaves a balance of Rs. 27·026 which has to be paid by the purchaser in the Revenue sale.

Q. (6) If the purchaser wishes to pay the balance due during all the remaining 15 years, what annuity will he have to pay?

A. The solution should be worked out according to example (2).
100 : 9·634 : : 27·026 : 2·603.

Q. (7) If the purchaser wants to continue the former annuity of Rs. 19·515. in how many years will he pay off the debt?

A. This should be worked according to example (1).

If the annuity for 27·026 is 19·515, the annuity for 100 is 71.

The next highest figure in Annexure C is 105·000, the number of years against which is 1. The debt will be paid off in the 2nd year.

Q. (8) State exactly what remains to be paid in the 2nd year.

A. The initial interest of the balance due *(i.e.,)* Rs. 27·026 is 1·351. The excess of annuity over this is (19·515—1·351) *i.e.*, Rs. 18·164. This multiplied by 1·000, the figure in Annexure B against the 1st year comes to 18·164. This deducted from 27·026 (balance due) leaves 8·862 which is to be paid in the 2nd year.

Q. (9) A loan of Rs. 300 is to be paid off in 30 years; but the payment of the instalment is to be deferred and to commence in the 5th year. What is the annuity required?

A. A loan at the beginning of the 5th year with interest will be Rs. 300×1·2155 (the figure in Annexure A against 4 years), *i.e.*, 364·650. This has to be paid off in 26 years. The solution may now be worked as in example (2) as follows:—

A loan of Rs. 100 will be paid off in 26 years by an annuity of Rs. 6·956. Therefore a loan of Rs. 364·650 will be paid off in 26 years by an annuity of Rs. 25·365.
100: 6·956: :364·650: 25·365.

ANNEXURE D.

TABLE FOR FRACTIONS OF A RUPEE.

Annas	0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Pies																
0	·000	·063	·125	·188	·250	·313	·375	·438	·500	·563	·625	·688	·750	·813	·875	·938
1	·005	·068	·130	·193	·255	·318	·380	·443	·505	·568	·630	·693	·755	·818	·880	·943
2	·010	·073	·135	·198	-260	·323	·385	·448	·510	·573	·635	-698	·760	·823	·885	·948
3	·016	·079	·141	·204	·266	·329	·391	·454	·516	·579	·641	·704	·766	·829	·890	·954
4	·021	·084	·146	·209	·271	·334	·396	·459	·521	·584	·646	·709	·771	·834	·896	·959
5	·026	·089	-151	·214	·276	·339	·401	·464	·526	·589	·651	·714	·776	·839	·901	·964
6	·031	·094	·156	·219	·281	·344	·406	·469	·531	·594	·656	·719	·781	·844	·906	·969
7	·036	·099	·161	·224	·286	·349	·411	·474	·536	·599	·661	·724	·786	·849	·911	·974
8	· 42	·105	·167	·230	·292	·355	·417	·480	·542	·605	·667	·730	·792	·855	·917	·980
9	·047	·110	·172	·235	·297	·360	·422	·485	·547	·610	672	·735	·797	·860	·922	·985
10	·052	·115	·177	·240	·302	·365	·427	·490	·552	·615	·677	·740	·802	·865	·927	·990
11	·057	·120	·182	·245	·307	·370	·432	·495	·557	·620	-682	·745	·807	·870	·932	·995

APPENDIX XVI.

CHAPTER IX—ARTICLE 164.

Advances.

ARRACK MANUFACTURE ADVANCES.

Arrack is manufactured, by licensed contractors, at the Central Distillery, under the supervision of the Excise Department. Payments to manufacturers, for arrack consigned to the Bonded depots, are made by the Officer in charge of Central Distillery by means of cheques on the State Huzur Treasury. The amounts of these cheques are debited to an advance account (Revenue Advances—Cost price of arrack) in the accounts of the State Huzur Treasury, Bangalore. The recoveries made in the districts on account of sale of arrack to licensed vendors are credited to the same head.

2. The Excise Commissioner maintains necessary detailed accounts of both quantities and cost. The Comptroller intimates monthly the opening balance, the receipts and payments at the Treasuries and the closing balance on account of the advance, to the Excise Commissioner for comparison with the departmental accounts received from the Districts.

Note.—The monthly accounts rendered by the Amildar, and the Deputy Commissioner should be got verified with the Taluk and the District Treasury accounts, respectively, before submission to the Excise Commissioner, as contemplated in para 1 of Article 40 (b). (*G. O. No. Fl. 4541—G. F. 73-22, dated 31st March 1923.*)

3. At the close of each year, a statement showing the balance of stock on hand at the several bonded depots (including stock in transit) and their money values, should be sent by the Excise Commissioner, to the Comptroller, for adjusting the gain or loss, on the transactions of the year.

ADVANCES FOR THE PURCHASE OF OPIUM.

4. The opium required for sale in the State is obtained, from the Madras stores, through the Hon'ble the Resident's treasury and the procedure laid down by the Board of Revenue, Madras, for the supply of the drug to the State is contained in their Resolution No. 914, dated 19th May 1902. The cost price paid as also other incidental charges, such as cart-hire, railway freight, etc., are charged to "Revenue advances—Cost price of opium" in the accounts and the

quantity purchased is stocked at the State Huzur Treasury and issued to the other treasuries, on indents received from them.

5. Opium in entire cakes of 40 tolas shall, on prepayment at such rates as the Government may from time to time prescribe by Notification in the *Mysore Gazette*, be supplied by the Treasury to any farmer, licensed vendor, or medical practitioner, the licensees being permitted to fix their own prices for selling it to the consumers. In the treasury accounts, the amounts realised on account of sale of opium are credited under the above advance head.

6. Treasury Officers are responsible for the quantity entrusted to their care for which they will keep a stock account.

7. Treasury Officers should send to the Comptroller, a monthly plus and minus memo showing the opening balance, receipts, issues and closing balance, with the certificate that the closing balance agrees with the actual stock on hand. The annual adjustment of gain or loss is made by the Comptroller.

8. The value of opium supplied to the Resident's Treasury by the State Huzur Treasury, is realised through the Pay and Accounts Officer, Bangalore.

ADVANCES FOR THE MANUFACTURE OF GANJA.

9. The charges incurred by the Excise Department in connection with the cultivation and manufacture of Ganja, and other incidental expenses, such as, packing charges, cart-hire and railway freight, are charged to the head " Revenue advances—Cost price of Ganja and Majum " in the accounts of the Comptroller. The required advance for meeting these charges is sanctioned by Government every year. The quantity manufactured is stored in the Central Distillery and supplied to the Treasuries for sale to licensed vendors.

10. Ganja will be issued to the licensed vendors at such prices as may be fixed by Government from time to time and the price shall be in addition to Excise Duty.

11. In the challan with which the money is presented "duty" and "price" should be separately shown. The amounts realised on account of duty will be credited to the head " III Excise, 3 Ganja and Majum (a) Duty " and those realised on account of price to " Revenue Advances—Cost price of Ganja and Majum " in the Treasury Accounts. (*G. O. No. R. 12934-43—Ex. 77-19-1, dated 13th May 1922*).

12. The Officer in charge of the Central Distillery and the Treasury Officers, who maintain the stock accounts, should

send to the Comptroller monthly, a plus and minus memo showing, the opening balance, receipts, issues and closing balance, with a certificate that the closing balance agrees with the actual stock on hand. The plus and minus memo sent by the Central Distillery should give full particulars of treasuries to which the stock was issued. The adjustment of gain or loss at the end of each year is made by the Comptroller.

13. For Ganja sold to the Civil and Military Station, a bill should be prepared by the Excise Commissioner and sent to the Comptroller, after obtaining the acceptance of the Collector, Civil and Military Station. The Comptroller arranges to realise the amount.

CHAMARAJENDRA TECHNICAL INSTITUTE WORKSHOP ADVANCES.

14. A standing advance is placed at the disposal of the Secretary to the Committee of Chamarajendra Technical Institute, Mysore, as working capital of the Workshop Section. The amounts required for expenditure are drawn by cheques on the Mysore District Treasury signed by the Superintendent of the Institute. The amounts drawn are debited in the accounts to '21 Industrial Advances, C. Chamarajendra Technical Institute Workshop Advances.' The amounts realised by the sale of materials produced in the workshop or for work done to other institutions are credited under the same head in the treasury accounts. A monthly statement of receipts and expenditure should be submitted to the Comptroller by the Superintendent of the Workshop. The net payment at any time should not exceed the standing advance (*G. O. No. 8834-40—Edn. 462-09-24, dated 1st May 1913.*)

OIL CAKE ADVANCES.

15. Advances are placed from time to time with the Director of Agriculture for the purchase of oil cakes and for distributing them among sugar-cane growers. The value of the supply is repayable fourteen months after the supply is made with interest at 6 per cent. The Director will keep detailed accounts of the amounts due and repaid by each individual. (*G. O. No. 2749-59—A. & I. 144-14-4, dated 6th February 1915*).

BOUNDARY MARKS ADVANCES.

16. (*a*) The Survey Department sends to the Comptroller bills for charges incurred by it on account of boundary marks in occupied lands which are recoverable from raiyats. The bills are passed on to the Deputy Commissioner for acceptance and transfer of extracts to the Taluk Offices concerned. The

detailed procedure regarding these advances is explained in the Chapter on Revenue Survey Department in Volume II of the Code.

(*b*) After the close of each financial year, the Comptroller will send to the Deputy Commissioners concerned, statements of balances relating to the taluks in their districts, and relating to advances from July 1917. These balances should then be compared with the detailed accounts maintained in the taluks and reports of acceptance of such balances sent to the Comptroller. (*G. O. No. Fl. 6333-82—G. F. 90-17-4, dated 24th April 1918.*)

ADVANCES UNDER TANK MAINTENANCE RULES.

17. Under the rules for tank maintenance, the individuals to be held responsible for the maintenance and upkeep of the tanks are the pattadars, shikmidars, inamdars and others holding lands attached to the village either dry or wet, inhabitants of the village and all others deriving any benefit whatever from the tank, either directly or indirectly. In case of default by these individuals in the execution of their obligations, the Government will carry out the work and recover the cost from the defaulter as a revenue demand.

18. Execution of earth work and other repairs to major and minor restored tanks, the cost of which is recoverable from the defaulting raiyats as a revenue demand, should be carried out as ordinary repairs under the rules of the Public Works Department, and the expenditure will be booked under the prescribed head "Charges by Public Works Officers for works recoverable from raiyats under Tank Maintenance Rules since July 1918," in the accounts of the Executive Engineer. The Comptroller will arrange for watching the recoveries and bring to the notice of Government cases in which adjustment is unduly delayed. Deputy Commissioners are responsible for the recovery of the contributions from defaulting raiyats. (*G. O. No. R. 14-25—Agri. 79-07-4, dated 1st July 1908.*)

19. The Public Works Division in which the expenditure is incurred should send to the Comptroller a schedule of charges for tank maintenance recoverable from raiyats with the connected vouchers. These charges after audit by the Comptroller will be communicated to the Deputy Commissioners, in the monthly talukwar statements for apportionment among the different raiyats and inclusion in the taluk revenue demand registers. When recoveries are effected either separately or along with Land Revenue, the Taluk Treasury should receive the amount under a separate challan detailing the name of the Taluk, tank and its register number and the

name of the person from whom recovered. The amount thus recovered should be credited in the Treasury accounts to "22 (b) charges by Public Works Officers recoverable from raiyats under Tank Maintenance Rules since July 1918".

Note.—If the annual maintenance of restored tanks is properly enforced, there will be no occasion for executing repairs which cost more than one year's assessment to which amount the liability of the raiyats is limited. If through want of prompt action on the part of the Revenue officers in enforcing the liability of the raiyats to carry out the year's maintenance the cost of repairs exceeds one year's assessment, such excess should be recovered from the Revenue officers responsible, *viz.*, the Amildar, the Shekdar and the Patel of the Village. [*G. O. No. R. 3819-21—R. M. 74-07-2, dated 18th December 1907.*]

LOAN SCHOLARSHIPS AND OTHER EDUCATIONAL ADVANCES.

20. These are granted for the following purposes:—

1. To loan scholars undergoing training in foreign countries under *G. O. No. 763-813 Edn. 400-13-1, dated 22nd October 1914.* (*Vide* Appendix XIV).

2. To students undergoing the International Correspondence course under *G. O. No. 1522-3 Edn.—37-14-1, dated 8th August 1914.*

3. Special advances sanctioned by Government to Foreign or Damodar-Dass-scholarship holders owing to costliness of living in the countries in which they are undergoing training for return journey to India, for family maintenance, etc.

21. The loan granted to foreign scholars should be treated as sterling or dollar debt, as the case may be, and repaid as such and repayments made in rupees should be converted into sterling or dollar payment according to the rate of exchange prevalent at the time of such repayment. (*G. O. Nos. 6340-99—Edn. 60-20-78, and 507-8—Edn. 60-20, dated 14th January 1921, and 1st August 1921,* respectively.)

ADVANCES ON ACCOUNT OF WEIGHTS AND MEASURES.

22. The amounts placed at the disposal of the Director of Industries and Commerce for the manufacture of weights and measures, and the sale proceeds of the weights and measures credited in the several districts appear under this head. The Director of Industries and Commerce maintains necessary detailed accounts and sends a quarterly statement showing (i) amount drawn, (ii), No. of weights and measures manufactured, (iii) sale proceeds realised and (iv) stock on hand (with the details of officers where the stock is kept) to the Comptroller. (*G. O. No. I. C. 2885-97—I. & C. 217-20-18, dated 15th November 1921.*)

Note.—Only the cost of manufacturing and the sale proceeds of weights and measures should appear under the advance head.

The establishment and other charges of the stamping party and the fees realised on account of stamping, should appear under the service and revenue heads.

ADVANCES FOR THE PURCHASE OF SPRAYERS AND CHEMICALS.

23. Funds required by the Director of Agriculture, for the purchase of sprayers and chemicals and for meeting incidental charges such as cart-hire, railway freight, etc., are drawn by him on bills pre-audited by the Comptroller. The charges on the above account, are booked under "23 Advances, (k) Advances to Director for purchase of sprayers and chemicals" in the Comptroller's books. The sale proceeds of sprayers and chemicals credited in the several treasuries appear under the above head in the Treasury accounts. The Director of Agriculture maintains necessary detailed accounts of both quantity and cost. The Comptroller sends monthly, to the Director of Agriculture, a statement, showing the opening balance, payments made, amounts realised and closing balance on account of the advance, for comparison with the departmental accounts. At the close of each official year, a statement showing the actual stock on hand at the several depots and their money values, and the amounts outstanding under credit sales, should be sent by the Director to the Comptroller, for adjusting the profit, if any, by credit to "XXI Agriculture Miscellaneous." *(G. O. No. I. C. 1464-524—A. & E. 2-23-6, dated 30th August 1924.)*

APPENDIX XVII.

CHAPTER IX.—ARTICLE 165.

Rules for the grant of concessions to Government servants and to indigent persons not employed in the Public Service, to enable them, when bitten by rabid animals, to obtain treatment.

Arrangements for the treatment of persons bitten by rabid animals having been made at the Victoria Hospital, Bangalore, and the Krishnarajendra Hospital, Mysore, persons bitten by rabid animals need not go to the Pasteur Institute at Coonoor for treatment. Persons who desire to proceed to Coonoor for the treatment may do so at their own expense.

2. The term "Government servant" includes all public servants, temporary as well as permanent, whether paid from State or District or Municipal Funds.

3. The term "Indigent person" includes a person other than a Government servant, who, or a member of whose family, does not pay more than Rs. 50 as Kandayam or whose income from any other source than land does not exceed Rs. 30 per mensem, nor shall any person be classified as indigent who has at the time, or can obtain from relatives, the means of paying his expenses.

4. Government servants when bitten by rabid animals may proceed for anti-rabic treatment either to the Victoria Hospital at Bangalore or the Krishnarajendra Hospital at Mysore, whichever is nearer.

5. Any Government servant who has difficulty in finding at once the means to enable him to proceed to either of the above hospitals and whose pay exceeds Rs. 100 but does not exceed Rs. 500 may be granted.

(i) an advance of his actual travelling expenses to the hospital and back, *i.e.*, (a) a single fare each way by railway of the class by which he is entitled to travel on duty, (b) for journeys by road or river, the actual cost of transit not exceeding the amount admissible under the rules.

(ii) An advance of one month's pay;

(iii) Casual leave for the actual period of treatment (14 days) and for the number of days for the forward and backward journeys, any leave required in excess being treated as leave on full or half average pay, as the case may be, and debited to his leave account. Provided that if the absence of such Government servant makes it necessary for a substitute to be appointed, the period of absence up to one month may, under the orders of Government, be treated as extra leave, on full average pay not debitable to his leave account, instead of casual leave.

6. A similar concession is admissible in the case of Government servants whose pay does not exceed Rs. 100 a month. In the case of Government servants whose pay does not exceed Rs. 50 a month or in the case of those drawing over Rs. 50 and not more than Rs. 100 where special circumstances exist, the recovery of the amounts advanced as travelling allowance may be waived altogether or in part, if the Head of the Department thinks it fit.

7. Any Government servant drawing not more than Rs. 500 a month, a member of whose family is bitten by a rabid animal and who has difficulty in finding at once the means of sending him or her to the nearest of the two hospitals, may be granted an advance not exceeding the actual travelling expenses admissible under Rule 5 (i) plus one month's pay. If he does not draw more than one hundred rupees a month, an advance of the travelling expenses of an attendant, if necessary, may be given upto a similar amount and subject to the same conditions of recovery as for the patient. In the case of Government servants whose pay does not exceed Rs. 50 or in the case of those drawing over Rs. 50 but not more than Rs. 100 where special circumstances exist, the recovery of the amount advanced as travelling expenses of the attendant may be waived altogether or in part, if the Head of the Department thinks fit. The Head of the Department may also, in special cases, waive the recovery of the amount advanced for the travelling expenses of members of families of Government servants whose pay does not exceed Rs. 50 a month.

8 All officers of the Veterinary Department of whatever class are treated as on duty, for the purposes of pay, travelling allowance and pension for the period covered by their journeys to and from the nearer of the above hospitals and their treatment thereat, provided that they come into contact with rabid or suspected animals while actually discharging their official duties.

9. Government servants drawing more than Rs. 25 per mensem proceeding for treatment should bear the cost of their maintenance both during journey and while under treatment. Those drawing not more than Rs. 25 per mensem are entitled to maintenance allowance at the rates of daily allowance admissible to them under the Mysore Service Regulations. The same concession is also admissible to members of the families of Government servants undergoing anti-rabic treatment.

10. The officers mentioned in Annexure I are authorised to grant the abovementioned concessions to Government servants employed under them or subject to their authority.

11. The despatch of every Government servant to the hospital for treatment should at once be reported to the officer immediately superior to the officer by whom the patient is sent and by that officer, if he is not the Head of the Department, to the Head of the Department. Where the Head of the Department himself sends the person, no further report will be required. A report should also at once be made direct to the Medical Officer of the hospital in the form given in Annexure II.

12. The Medical Officer of the hospital may, on production of satisfactory proof of identity and of adequate evidence, that the patient, if a Government servant, did not receive an advance of one month's pay admissible to him under the rules as a recoverable loan, grant to such a Government servant an advance not exceeding one month's pay from the permanent advance of the hospital, intimating the grant to the Head of the Department to which the Government servant belongs, with a view to the recovery of the sum advanced from his pay in not less than three but not more than twelve monthly instalments. The proof furnished by the Government servant will be made a voucher and the charge will be recouped by the Medical Officer from the Treasury. Subject to the same conditions of proof and recovery, the Medical Officer may also make in very special cases a further advance not exceeding half a month's pay to a Government servant who has already received an advance of one month's pay before his departure for the hospital, but has run short of funds while under treatment and may also pay as an advance the maintenance and return journey expenses of Government servant drawing not more than Rs. 25 a month, to the amount admissible under Rule 5 (i) and 9. Any of the above advances may also be granted to a Government servant, subject to the above conditions of proof and recovery, if applied for by him on account of a member of his family undergoing treatment at the hospital.

13. The discharge certificate to be granted by the Medical Officer should be prepared in duplicate; one copy of it should be despatched by him to the Government servant responsible for the original advance, and the other copy should be attached to the bill for the travelling allowance for the return journey which will be presented for payment at the Treasury.

14. The bill for the travelling allowance for the return journey should be at the same rates as were allowed for the journey to the hospital and should also be supported by the original intimation received by the officer who is responsible

for the original advance. Maintenance charges for days spent at and for the days of the return journey may be advanced on separate bills drawn by the Medical Officer who will certify thereon the class to which the patient belongs and the number of days that he was under treatment or that will be occupied in the journey.

15. The travelling and maintenance allowances paid to Government servants shall be debited to the funds from which their salaries are met. Any recoveries of over-drawals to be effected in consequence of a Government servant having been allowed travelling allowance in excess of that to which he was entitled, will be made by the Comptroller.

16. All advances made to Government servants under Rules 5, 6 and 10 should ordinarily be recovered in three equal monthly instalments. But in special cases, where it is considered that the enforcement of the rules would cause hardship, the Government and officers named in the margin, who have been specially empowered in that behalf, may sanction the repayment of an advance in more than three but not more than twelve instalments.

1. Chief Commandant.
2. Revenue Commissioner.
3. Excise Commissioner.
4. Inspector-General of Police.
5. Do do Prisons.
6. Do do Registration.
7. Do do Education.
8. Senior Surgeon.
9. Sanitary Commissioner.
10. Conservator of Forests.
11. Director of Geology.
12. Chief Engineer.
13. Comptroller.
14. Chief Court.
15. Stamp Commissioner.
16. Agent, Mysore Railways.
17. Director of Agriculture.
18. Director of Industries and Commerce.
19. Chief Electrical Engineer.
20. Registrar of Mysore University.

17. Indigent persons when bitten by rabid animals should proceed for anti-rabic treatment to the Victoria Hospital, Bangalore, or Krishnarajendra Hospital, Mysore, whichever is nearer. Any indigent person domiciled in Mysore and not employed in the public service, as also an indigent employee of the Madras and Southern Mahratta Railway Co., within the limits of the State (*Government Order No. L. 6732-5—Med. 85-24-2, dated 23rd March 1925*), who has been bitten by a rabid animal and who is unable to proceed for treatment at his own expenses may be granted his actual expenses to the nearer of the two hospitals and back, *viz.*, (*a*) a single third class fare each way by railway, (*b*) the actual cost of transit for journeys by roads or river, and (*c*) maintenance allowance at the following daily rates:—

> Europeans and Eurasians—Re. 1 during the journey and Rs. 1-8-0 during the treatment; Indians—4 annas during the journey and 8 annas during the treatment.

A list of officers authorised to grant this concession is given in Annexure III.

18. A third class pass or ticket from the patient's station to the hospital by the shortest and cheapest route on the terms allowed by the Railway Companies will be procured for the patient by the officer who despatches him. The officer of the hospital will make similar arrangements for the patient's return journey after treatment.

19. The Mysore and M. & S. M. Railways allow concessions to indigent persons and their attendants proceeding for anti-rabic treatment under the conditions noted below:—

(*a*) An indigent person not in the public service (together with one attendant, when such indigent person is a woman or is a child under 16 years of age, or is a man who by reason of age or other sufficient cause, is incapable of travelling alone) will be granted third class tickets free of charge;

(*b*) tickets for the return journey will be issued on production of a certificate signed by the authorities of the hospitals;

(*c*) only one attendant as above will be allowed with each patient or each party of patients of the same family;

(*d*) the requisition for tickets must have the impression of the official seal of the office from which issued; it must be signed by one of the authorities mentioned in Annexure III.

Erasures and alterations in the requisition must be initialed by the issuing officer.

(*e*) A certificate in the form printed in Annexure IV should be filled in by the despatching officer and presented to the Station Master, when application is made for the grant of free third class tickets or passes to Bangalore or Mysore as the case may be.

20. The patient may be paid in advance the actual cost of transit for journeys by road or by river, when necessary, and maintenance allowance for the period of his journey to the hospital. He should take with him and produce a certificate signed by the officer despatching him, that he has been sent for treatment at the expenses of State Revenues or Local or Municipal funds.

21. The maintenance allowance of the patient while under treatment and for the period of return journey and also, if necessary, cost of transit or journeys by road and by river on the return journey will be dibursed by the Medical Officer of the hospital in the first instance and subsequently recouped from the treasury on the production of a discharge certificate.

22. The discharge certificate to be granted by the Medical Officer of the hospital should be prepared in duplicate. One copy should be despatched by him to the Government

servant responsible for the original advance and the other should be attached to the bill for travelling allowance for the return journey when presented for payment at the treasury.

23. The bill for travelling allowance for the return journey should be at the same rates as were allowed for the journey to the hospital and should be supported by the intimation received from the officer responsible for the original advance.

24. Maintenance charges for days spent at the hospital and for the days occupied by the return journey may be advanced on separate bills drawn by the Medical Officer, who will certify thereon the days that the patient was under treatment or that will be occupied in the journey.

25. Any indigent person who is (*a*) a woman, (*b*) a child under 16 years of age or (*c*) a man incapable, by reason of age or other sufficient cause, of travelling alone, may be allowed to be accompanied by not more than one attendant (except in the cases provided for in the note below), the cost of such attendant being debited, if no railway concession is granted, to the same funds, to which the charges on account of the patient are debited. Such attendant or attendants may be granted travelling expenses and maintenance allowance at the rates sanctioned for patients and also wages not exceeding 4 annas a day in cases where the despatching officer is satisfied that the patient is unable to pay the daily expenses of the attendant or attendants. This concession is also admissible to Government servants drawing not more than Rs. 100 a month, subject to the condition in Rule 9, to members of the families of such Government servants.

Note.—More than one attendant may be allowed on the authority of one of the authorities mentioned in Annexure III in special cases as, *e.g.*, when the patient is a child unable to travel without the mother or other woman in charge who also requires an attendant or when the patient is a woman and in addition to one attendant is compelled to take one or more children with her.

26. The despatch of each indigent person to the hospital for treatment at the public expense should at once be reported to the Medical Officer in the form given in Annexure II. A report should also be sent to the Chairman of the Municipal Council, or the President of the Local Board concerned, if the area from which the patient is despatched, is within the limits of a Municipal town or of a Local Board; and in every case a report should also at once be sent to the Comptroller. The report should state:—

(*a*) the amount of travelling allowance (by rail, road or river) advanced;

(*b*) the number of days for which and the rate at which maintenance allowance has been advanced ;

(*c*) whether it is proposed that the cost should be borne by State Revenues or any Municipal or Local Funds.

27. The expenses incurred in the treatment of indigent persons should be debited to:—

(*a*) Municipal Funds, where the person sent resides within the limits of Municipality ;

(*b*) Local Funds, where the residence is outside a Municipality but in a tract where the Mysore Local Boards Regulations are in force ;

(*c*) State Revenues, in all other cases (including the charges incurred on account of the indigent employees of the Madras and Southern Mahratta Railway Co., within the limits of the State).

28. The Medical Officer may make advances to indigent patients, who come to the hospital at their own expenses, but are unable to maintain themselves there, or to pay for their return journey. The possibility of recovering these advances should then be investigated in the following manner:—

The Medical Officer should correspond direct with the officers in charge of the district to which the patients, to whom advances have been made, are said to belong, and should ask them to take over the investigation of claims in respect of the advances made. District Officers should take over these claims as soon as they are satisfied that the persons who received the advances actually belong to their districts and should inform the Medical Officers that they have done so. The Medical Officer should then recover the amounts advanced from the Treasury producing the District Officer's acceptances as vouchers, and the claims should then be passed on to the authorities concerned, to be adjusted as the amounts advanced are recovered or written off under the rules. Any sum which is found to be irrecoverable after being passed on to a District Officer will be debited to the State Funds as State charge.

ANNEXURE I.

(RULE 10).

List of officers empowered to grant concessions to Government servants employed under them or subject to their authority to proceed to Victoria Hospital, Bangalore, or Krishnarajendra Hospital, Mysore, for anti-rabic treatment.

GENERAL ADMINISTRATION.

Secretaries to Government of Mysore.
Comptroller to Government of Mysore.
Huzur Secretary to His Highness the Maharaja of Mysore.

REVENUE DEPARTMENT.

Revenue Commissioner in Mysore.
Deputy Commissioners of Districts.
Assistant Commissioners in charge of Sub-Divisions.
Amildars.
Deputy Amildars.
Officers of the Survey Department of and above the grade of Assistant Superintendents of Survey and Settlement.

FOREST DEPARTMENT.

Conservator of Forests in Mysore.
Other Officers of the Forest Department of and above the grade of Sub-Assistant Conservators of Forests.

EXCISE DEPARTMENT.

Excise Commissioner in Mysore.
Other Officers of the Excise Department of and above the grade of District Excise Assistants.

REGISTRATION DEPARTMENT.

Inspector-General of Registration.
District Registrars.

STAMP DEPARTMENT.

Officer in charge of the Government Stamp Manufactory.

JUDICIAL DEPARTMENT.

Registrar, Chief Court.
Officers of and above the grade of Munsiffs.
Government Advocate.
District Magistrates.
City Magistrates.
Special Magistrates.

POLICE DEPARTMENT.

Inspector-General of Police.
Other Officers of the Police Department of and above the grade of Assistant Superintendents of Police.

EDUCATION DEPARTMENT AND THE UNIVERSITY OF MYSORE.

Registrar of Mysore University.
Inspector-General of Education.
Assistant to the Inspector-General of Education.
Principals of Colleges.
Head Masters of High Schools.
Curator, Oriental Library.
Inspectors of Schools.
District Inspectors of Education.

MEDICAL DEPARTMENT.

Senior Surgeon in Mysore.
Other Medical Officers of and above the grade of Assistant Surgeons.
Medical Subordinates in independent charge of Local Fund Dispensaries in places where there are no Medical Officers of higher rank.

GEOLOGICAL DEPARTMENT.

The Director of Geology.
Assistant Geologist.

SANITARY DEPARTMENT.

Sanitary Commissioner in Mysore.
Superintendant of Public Health Institute and Chemical Examiner.
Superintendent, Vaccine Institute.
Health Officers.

PRISONS DEPARTMENT.

Inspector-General of Prisons in Mysore.
Superintendents, Bangalore and Mysore Jails.

PUBLIC WORKS DEPARTMENT.

Chief Engineer.
Executive Engineers.
Other Officers of and above the grade of Sub-Assistant Engineers.

MILITARY DEPARTMENT.

Chief Commandant, Mysore State Troops.
Regimentdars.

MUNICIPAL AND LOCAL BOARDS.

Presidents and Vice-Presidents of Municipal and Local Boards.

MISCELLANEOUS DEPARTMENTS.

Officers of the Department of Agriculture who are in receip of a salary of Rs. 500 or more per mensem (*Governmen Order No. L. 3986-9—Med. 59-25-2, dated 2nd December 1925.*)
The Chief Electrical Engineer.
Other Officers of the Electrical Department of and above the grade of Chief Operators.
Registrar of Co-operative Societies in Mysore.
Director of Industries and Commerce in Mysore
Superintendent, Sandal Oil Factory.
Superintendent, Central Industrial Workshop.

ANNEXURE II.

Form of report or intimation of despatch of patients for anti-rabic treatment to Victoria Hospital, Bangalore, or Krishnarajendra Hospital, Mysore.

(*Vide* Rules 11 and 26.)

1. Name of patient.
2. Age and sex.
3. Occupation or designation of appointment, if a public servant.
4. Address in full.
5. Father's name.
6. Whether indigent or not.
7. Name of attendant or attendants, if any.
8. Whether the expenditure is debitable to State, Local or Municipal Funds.
9. Details of the amount advanced to the patient and the attendant or attendants, if any.
   - (*a*) Advance of one month's pay,
   - (*b*) Road journey allowance to the entraining Railway Station..
   - (*c*) Class railway fare (tickets from.........to................ Third class free tickets from.............to.................
   - (*d*) Class, steamer or boat hire at Rs........per head from.... ....to................
   - (e) Diet *en-route* for........days at........per day.

10. The names and addresses of other persons who were bitten by the same animal.

Station............ .... Signature of despatching officer
Date................ and designation.

Copy to be sent to—(i) Medical Officer, Victoria Hospital, Bangalore, or Krishnarajendra Hospital, Mysore.
(ii) The Comptroller to Government.
(iii) The Presidents, District Boards and Municipalities concerned or the Officer immediately superior to the officer by whom the patient is sent.

ANNEXURE IIII.

(*Vide* Rule 17.)

List of officers empowered to grant concessions to *Indigent Persons* proceeding to Victoria Hospital, Bangalore, or Krishnarajendra Hospital, Mysore, for *Anti-rabic Treatment*:—

1. Medical Officers of and above the rank of Assistant Surgeons.
2. Medical Subordinates in independent charge of Local Fund Dispensaries in places where there are no Medical Officers of higher rank.
3. Deputy Commissioners of Districts.
4. Officers of the Revenue Department of and above the rank of Assistant Commissioners.
5. Amildars of taluks.
6. Deputy Amildars.
7. Officers of the Police Department and above the rank of Assistant Superintendents of Police.
8. Presidents or Vice-Presidents of Municipalities.

These officers will exercise their power only when there is no Medical Officer present at the Station.

9. Assistant Surgeons of the Madras and Southern Mahratta Railway, at Bangalore City, Cantonment, Arsikere, Harihar and Bowringpet.

(*G. O. No. L. 8732-5—Med. 85-24-4, dated 9th June 1925.*)

ANNEXURE IV.

(*Vide* Rule 19.)

Requisition for tickets for indigent persons proceeding to or returning from Victoria Hospital, Bangalore, or Krishnarajendra Hospital, Mysore, for *Anti-rabic Treatment.*

....
No. (Seal of Office of issue)

To

The Station Master,
............Railways,
..............Station.

Please issue to (name of patient with father's or husband's name) resident of..........village..........Taluk,...........District, and his/her attendant.........third class single-journey tickets free of charge from..........to......whither he/she is proceeding for after anti-rabic treatment. He/She is not in public service and is too poor to defray the railway fare.

*I have satisfied myself that the patient is unable to travel without an attendant.

Signature.....................
(Designation in full.)

TO BE FILLED IN BY STATION STAFF.

Third class ticket (s) Nos.........has/have been issued in connection with this requisition.

Station.................
Date............... . Booking Clerk.

---

*If the patient is capable of travelling alone, this para should be scored and initialed by the issuing officer.

Notes.—1. This requisition should be signed and issued by the Officer granting the concession. Issuing Officers should enter their designation in full to facilitate reference.

2. The requisition must bear the impression of the official seal of the office from which it is issued.

3. The requisition must be free from erasures of any kind and any alterations made therein must be initialed by the officer issuing it.

4. In the case of children under 16 years of age, women and infirm persons who are unable to take care of themselves the railway, concessions are extended to the attendant. Only one attendant will be allowed with each patient or party of patients of the same family.

5. The printed forms should be kept in safe custody and only issued under proper supervision.

(*G. O. No. L. 8242-8421—Med. 120-22-16, dated 16th April 1924*)
and
(*G. O. No. Fl. 2273-4, dated 24th October 1924.*)

APPENDIX XVIII.

CHAPTER XII.—ARTICLE 209.

Form of document to be executed by persons making deposits under the rules for Charitable Endowments.

(*G. O. No. Fl. 432-72—G. F. 15-09-1, dated 15th July 1909.*)

The form of document to be executed by depositors under para 4 of the Government Order No. Fl. 4007—G. F. 184-06, dated the 12th February 1908, as modified in Government Notification No. Fl. 473-503—G. F. 15-09-2, dated 15th July 1909, shall be as noted hereunder:—

Whereas the Government of His Highness the Maharaja of Mysore have in their Proceedings No.   , dated   agreed to accept the deposit of Rupees (   ) made by me,   for the purpose of securing a permanent income for the object described below, namely,—

....

....

....

and whereas the said Government have agreed to pay on the said deposit interest payable half-yearly at..........per cent per annum.

And whereas, under the rules framed in Government Notification No. Fl. 4007—G. F. 184-06, dated the 12th February 1908, in this behalf, I am called upon to execute in favour of the said Government an undertaking binding myself, my heirs, executors, administrators, trustees and assigns to observe the conditions laid down.

Now these presents witness that I, the said..............

....

....

do hereby undertake and bind myself, my heirs, executors, administrators, trustees and assigns not to withdraw or demand the return of the whole or any part of the said deposit amount of Rs.   at any time whatsoever and that I do further undertake and bind myself, my heirs, executors, administrators, trustees and assigns (1) not to use or apply the interest payable on the said amount of deposit by the Government of His Highness the Maharaja of Mysore for any purpose other than the object named above, except with the previous assent and approval of the said Government ;

(2) To keep and maintain in such form as the Government may from time to time prescribe a true and correct account of the expenditure of the interest drawn which account

shall be open to the inspection of the officer or officers that may be deputed by Government for the purpose from time to time.

(3) To allow the Government to withhold the payment of interest whenever it is found in their opinion that the whole or any part of the interest is not used for the benefit of the institution named unless and until a scheme of management has been submitted to the satisfaction of Government by me, my heirs, executors or administrators, trustees or assigns ; and

(4) To submit to Government at the end of each calendar year a report on the administration of the charity together with an abstract of accounts in such form and with such details as the Government may from time to time prescribe.

In witness thereof I the said..

....

do hereunto set my hand and signature this day of

In the presence of 19 .

1.
2.

Signature.

APPENDIX XIX.

CHAPTER XII.—ARTICLE 209.

Forms of accounts to be maintained by the Managers on account of Charitable Endowment Funds.

(*Government Order No. 2089-98—Muz. 215-13-3, dated 13th February 1914 and Government Notification No. 2078—Muz. 215-13-2, dated 11th February 1914.*)

Stock Register pertaining to the..............at
............Taluk............District.

Serial No.	Name of the property	Weight	Value	How secured				Remarks as to periodical inspection, etc.
				By presentation		By purchase		
				Name of the donor	When presented	When purchased	Authority for purchasing	

Daily transactions relating to............

for the month of............19 .

Income. *Expenditure.*

Date	Item	Amount			Remarks	Date	Voucher No.	Item	Amount	Remarks
		Rs.	a.	p.						
	Brought forward...									
1										
2										
3										
	Total for the month. Balance carried over to next month					Total for the month.				

....ಡಿಸ್ಟ್ರಿಕ್ಟು..... ....ತಾಲ್ಲೂಕು

....ಗ್ರಾಮದಲ್ಲಿರುವ...................................ದ

ಜಿನಸಿ ಜಮಾ ಖರ್ಚು ಬುಕ್ಕು.......................................ತಿಂಗಳು.

	ಅಕ್ಕಿ.	ಸೇರು.		ಕ್ರಯು.
ತಾ॥ 1.	ಶಿಲ್ಕು	.... ,,	....	,,
	ಜಮಾ	.... ,,	....	,,
	ಖರ್ಚು ಅಡಿಗೆ	... ,,	....	,,
	ಬಾಕಿ	... ,,	....	,,
ತಾ॥ 2.	ಜಮಾ	.... ,,	....	,,
	ಖರ್ಚು ಪ್ರಯಾಣಿಕರಿಗೆ	,,	....	,,
	ಬಾಕಿ	.... ,,	....	,,
ತಾ॥ 3.	,,	.... ,,	....	,

ಷರಾ.—ಇದೇ ರೀತಿ ಪ್ರತಿವೊಂದು ಜಿನಸಿಗೂ ಬೇರೆ ಬೇರೆ ಫಾರ್ಮನಲ್ಲಿ ಲೆಖ್ಖ ಇಡಬೇಕು.

APPENDIX XX.

CHAPTER XIII.—ARTICLE 231.

Rules relating to the receipt and payment of Judicial deposits of the Munsiff's Court at Kolar Gold Fields.

1. The court shall maintain a separate deposit register in the form of Civil Register No. VIII (cash book). This register will be different from the cash book of petty items ordinarily maintained in the court and will take the place of the ordinary deposit register.

2. The court shall maintain a separate ledger in respect of decree amounts, etc., *i.e.*, general deposits under rule 1 (a) of the Rule of Practice No. 158 (Civil).

3. A drawing account will be opened in the name of the Munsiff in the Bank of Mysore, Ooregaum, for conducting all transactions relating to Judicial Deposits, and the Munsiff will operate on this account.

4. The deposits presented at the court by the parties will be sent to the Bank of Mysore, Ooregaum, through the parties concerned with a receipt order prepared by the Nazir of the Court. These amounts will be brought on the Deposit Register (Form VIII) when the receipt order is returned by the Bank duly acknowledged.

5. In case of moneys received by Postal Money Orders, they will be sent to the bank with the receipt order and brought on the deposit register on the return of the order duly acknowledged by the Bank.

6. Recoveries made by the undermentioned officers and bodies under warrants of attachment will be paid direct by them to the Bank of Mysore, Ooregaum, for credit to the account of the Munsiff and the receipt obtained by them from the Bank sent to the court with the warrant for making the necessary entries in the Registers maintained in the court.

1. The five Gold Mining Companies: Mysore, Champion Reefs, Ooregaum, Nandidrug and Balaghat.
2. Electric Department, Kolar Gold Fields.
3. Medical and Sanitary Departments of the Mines.
4. John Taylor & Sons' Executive Committee.
5. Mining Companies' Chief Engineer's Office.
6. Kolar Gold Fields Watch Establishment.
7. Brick and Tiles Factory, Kolar Gold Fields.
8. Kolar Gold Fields Club.
9. All Government offices on the Kolar Gold Fields including Sanitary Board, Office of the Chief Inspector of Mines, etc.

(*Government Order No. Fl. 2253-4—G. F. 41-23-2, dated 24th October 1923.*)

7. Any person desirous of obtaining payment of money from the court must with his application present to the court a receipt for the amount. The court will compare the application with the entry in the ledger and deposit register and if the balance be sufficient and due to the party, will issue an order, *i.e.*, a cheque on the Bank of Mysore, Ooregaum, for the amount, specifying the date on which it is granted and the amount to be paid. A separate cheque will be issued for each individual deposit or part thereof.

8. The Munsiff will, at the time of signing the order for payment, initial the corresponding entry in the Deposit Register (No. VIII) which will contain on the debit side the number and date of the cheque.

9. No order of payment, or, cheque shall be honoured unless it is presented at the Bank within seven days from the date of its issue.

10. Any order or cheque not presented within seven days of its issue must be returned to the court and after being redated and initialed by the Munsiff it may be reissued.

11. The order of payment shall be in the civil court cheque form.

12. The Bank will write up the Pass Book of this account every Saturday and send it to the court on the following Monday. The court after verifying the entries will return the Pass Book to the Bank before Thursday every week.

13. All receipts and payments will be included in the Dewan's Deposit Account with the Bank of Mysore every Monday and a statement of same forwarded by the Bank of Mysore to the Comptroller duly supported by the paid cheques issued by the Munsiff.

14. The court will close the deposit account on the last Saturday of the month and effect a comparison between the entries in the Bank Pass Book and the register maintained in the court. It shall detail at foot of the latter (1) cheques issued but not paid during the month, (2) cheques of previous months paid during the month. The aggregate amount of the first will be deducted from that of the second and added to the total payment of the register.

15. An extract from Register No. VIII showing receipts and repayments so closed shall be prepared by the court in Form, 41 and 38 and despatched to the Comptroller so as to reach him not later than the 4th of the following month with the statement of cheques issued but remaining uncashed.

16. At the end of each quarter a certificate shall be furnished at foot of the consolidated extract in terms of Article 219, by the Special Magistrate, Kolar Gold Fields.

17. The Court shall also write up a plus and minus memorandum of the balance of deposits upon the extract register of receipts thus:—

	Rs.
Balance at the beginning of the month ..	..
Add receipts during the month	..
Total ..	..
Deduct repayments during the month ..	..
Balance at the close of the month	..

18. Annual clearance registers and lapsed statements shall be prepared and forwarded by the court to the Comptroller as per instructions contained in Articles 220 to 223.

19. As regards refund of amounts credited to Government as lapsed, instructions contained in Articles 224 and 225 have to be followed except that the certificate of lapse and non-payment required on the refund bills will be furnished by the court in respect of items for which lapsed statements will be prepared by the court. The payments of such lapsed items should be noted by the court in Register No. VIII so as to guard against a second payment. As regards items for which lapsed statements had been submitted by the treasury prior to the introduction of the above procedure, the certificate of lapse and non-payment will be furnished by the Treasury Officer.

(*G. O. Nos. Fl. 5418-21—G. F. 177-22-3, and P. 3420-2—Cts. 194-24-2, dated 30th May 1923 and 9th January 1925, respectively.*)

APPENDIX XXI.

CHAPTER XIV—ARTICLE 250.

Rules for the transfer of Education Cess credited under 'District Funds' to the Education Department.

The Education Cess authorised by Government to be collected under Section 24 (c) of the Local Board and Village Panchayet Regulations, on all items of revenue on which local cess is levied, will be credited in the Treasury Accounts to "District Funds" and included in the treasury pass book of the District Board noting it distinctly as "Education Cess," so that the District Board may know exactly what amount is credited monthly to the Cess. The District Treasury will send to the Inspector-General of Education on or before the 10th of each month a statement of the Education Cess credited in the previous month in all the treasuries in the District. The District Board will, on receipt of the pass book, credit this amount in its monthly account to the head "Education Cess" under Debt Heads. The Plus and Minus memo of Debt Head balances appended to the District Fund Cash Account will show the receipt, expenditure and balance of the Cess. The President of the District Board will send to the Inspector-General of Education on or before the 20th of each month a plus and minus memo for the previous month showing the opening balance, receipts, expenditure and the closing balance of the Cess in the district. This memo will be merely an extract of figures against the "Education Cess" in the plus and minus memo of Debt Head Balances appended to the District Fund Cash Account. The Inspector-General of Education will verify the monthly collection of the Cess shown in the Treasury statement with that entered in the plus and minus memo received from the District Board, differenccs, if any, being got rectified in communication with the District treasury or the District Board as may be necessary.

2. All charges of the Education Department including those debitable to the Education Cess will be drawn on bills of the Education Department and paid by the treasuries. But a detailed bill will be prepared by the Inspector-General of Education at the end of each quarter for such charges as are debitable to the Education Cess of each district and sent to the President of the District Board concerned. The President will, after satisfying himself that the expenditure billed for relates to his district, issue a crossed cheque in favour of the Treasury Officer for the amount of the bill. The amount of

the cheque will be charged in the District Fund Accounts to the Debt Head "Education Cess." The Treasury Officer will charge the amount of the cheque to "District Funds" and credit it to the head "Receipts on account of contribution from the district Board from Education Cess" under "Remittances—Payments into Treasuries by Education Department" in the Treasury Accounts. In the books of the account office, the credit will be taken as reduction of expenditure under "26 Education." No charge other than that referred to above shall be debited to the Debt Head "Education Cess" in the District Board Accounts.

3. The Inspector-General will, for purposes of his departmental budget, ascertain from the Deputy Commissioners, the amount of probable collection in the ensuing year in their districts, of Land Revenue and other items on which local cess is levied and compute from the figures received, the amount of the Education Cess to be collected in the year. From the plus and minus memos the Inspector-General receives monthly from District Boards, the probable unspent balance of the cess at the end of each year will be made out. He will, with the information thus available, regulate the expenditure to be incurred from the cess in the ensuing year in the several districts. The aggregate of probable outlay from the cess in the coming year in all the districts will thus be ascertained and shown by the Inspector-General as reduction of gross expenditure in his departmental budget sent to the Comptroller for the ensuing year. *(G.O. No. E. 4107-16—Edn 31-22-17, dated 2nd January 1923.)*

Note.—Recurring charges debitable to cess funds and recoverable from District Boards on account of new schools or the development of existing ones will be calculated on the sanctions accorded and the dates of starting or of closing of schools. *G. O. No. E. 3982-91—Edn. 71-25-14, dated 28th January 1926.*

APPENDIX XXII.

Powers delegated to Heads of Departments and other Officers.

A. POWERS REGARDING ESTABLISHMENT.

CHAPTER V—ARTICLE 79.

Sl. No.	Officer in whom vested	Extent of power	Authority
		SANCTION TO OR ALTERATION OF ESTABLISHMENTS.	
1	Revenue Commissioner ..	To sanction the entertainment and continuance of temporary establishment such as Phut Pahani Karkoons, provided there is budget provision for the same. (Article 54, M. S. R.)	G. O. No. P. 3917-18—Regis. 4-23-8, dated 27th January 1925.
2	Inspector-General of Registration.	To sanction increase of establishment of Sub-Registry Offices in accordance with the following scale, based on the figures for three consecutive years, intimating the fact at the same time to Government and the Comptroller with a statement showing figures for three consecutive years on which the additions to the scale are based:— NOTE 1.—When the number of documents registered in an office falls below the minimum prescribed for any class for three consecutive years, it should be reduced to the next lower class with a corresponding reduction of establishment.	

Sl. No.	Officer in whom vested	Extent of power	Authority
	Inspector-General of Registration—*concld.*	NOTE 2.—The question of splitting up an office by reason of the work therein being too heavy for a single registering officer to cope with, will be considered in each individual case by Government and disposed of on its merits.	
		NOTE 3.—The Inspector-General of Registration is also authorised to appoint a temporary clerk on Rs. 20 a month in any Sub-Registry Office whenever more than 500 documents are registered therein in excess of 3,000 or 4,500 documents as the case may be. Every such appointment should be intimated to Government and the Comptroller.	
		Scale of clerical establishment fixed for the different classes of Sub-Registry Offices:—	
		1. Offices registering less than 800 documents a year ..	1 clerk on Rs. 20. 1 attender on Rs. 12
		2. Offices registering between 800 and 1,200 documents a year consecutively for three years.	1 clerk on Rs. 25 Do 20
		3. Offices registering between 1,200 and 2,000 documents a year consecutively for three years.	Do 30 Do 25 1 attender on Rs. 12
		4. Offices registering between 2,000 and 3,000 documents a year consecutively for three years.	1 clerk on Rs. 30 Do 25 Do 20 1 attender on Rs. 12
		5. For every 1,500 documents registered in excess of 3,000 ..	1 additional clerk on Rs. 20

3	Comptroller ..	To entertain temporary establishment periodically without reference to Government on each occasion, out of the lumpsum grant provided in the budget.	G. O. No. Fl. 6603—G. F. 10-20, dated 12th May 1921.
4	Inspector-General of Prisons.	To sanction the entertainment of additional warder establishment in special cases in accordance with the Mysore Jail Manual and Lock-up Manual, within the limit of the lumpsum provision provided for the purpose in the budget.	
5	Chief Electrical Engineer.	(*a*) To sanction the entertainment of temporary office and petty establishment for a period of not more than six months and on rates of pay not exceeding Rs. 50 per mensem in each individual case, provided there is provision in the budget. (*b*) To sanction the extension of the period of such temporary establishment by not more than six months at a time within budget provision.	G. O. No. E. D. S. 373-430, dated 25th July 1924.
6	Inspector-General of Education.	(*a*) To sanction an additional teacher for every 30 students and adopt the following scales of pay in schools including those in compulsory areas with more than two teachers:— No. of teachers. — Scale of pay. 3 teachers. — 20, 17 and 15. 4 do — 20, 17, 15 and 15. 5 do — 25, 20, 17, 15 and 15. 6 do — 25, 20, 17, 17, 15 and 15. 7 do — 30, 25, 20, 17, 17, 15 and 15. (*b*) *Elementary Schools.*—Where the existing scale of establishment falls below that indicated below, to sanction additional teachers not exceeding the limits prescribed in each case.	G. O. No. E. 4210-11—Edn. 425-22-2, dated 10th March 1924.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Inspector-General of Education—*concld.*	No. of teachers. Any school with fewer than 4 standards .. 1 Any number of pupils less than 30 in 4 standards .. .. .. 1 A school with 30 to 60 pupils in 4 standards.. 2 Do 61 to 90 do .. 3 Any number of pupils less than 25 in 5 standards .. .. .. 2 A school with 26 to 75 in 5 standards .. 3 A school with 76 to 100 pupils in 5 standards. 4 Do upwards of 100 in 5 standards .. 5 (*c*) *Middle Schools.*—To sanction one additional teacher when the strength in any class exceeds 50 pupils. (*d*) *High Schools.*—To sanction an additional teacher when the strength in any class exceeds 40 pupils. (Sanction should not be anticipated unless there is provision in the budget and the maximum expenditure incurred in anticipation does not exceed Rs. 10,000, 5,000 and 3,000 per annum in case of Elementary, Middle and High Schools, respectively, and the budget provision drawn upon is adequate for meeting a full year's charge. Formal sanction of Government should be obtained within three months from the date of incurring such additional expenditure.) (*e*) To open new schools in compulsory areas and new Girls' schools under the compulsory scheme in the Cities of	G. O. No. E. 4210-11—Edn. 425-22-2, dated 10th March 1924.

		Bangalore and Mysore and general schools in places where there are no Schools at present, either aided or Government Schools, within a radius of 5 miles, subject to the condition that the budget provision is not exceeded.	
		(*f*) To sanction within the grant-in-aid rules increase of grants up to Rs. 500 in any one circle, provided there is provision in the budget for such increase. These powers shall be exercised only when the budget provision drawn upon is adequate for meeting a full year's charge.	
		(*g*) To open panchama schools in anticipation of Government sanction in places in which there is likely to be a minimum attendance of 25 students subject to the conditions that the budget provision is not exceeded, the provision drawn upon is adequate for meeting a full year's charge and report made to Government within one month of the date of opening such schools for approval.	G. O. No. E. 4210-11—Edn. 425-22-2, dated 10th March 1924.
		(*h*) To alter the scale of establishment of A.-V. Schools, Taluk Boys' and Girls' schools and Village Elementary Schools, provided that no extra cost is involved.	
		(*i*) To open new schools and convert aided schools into Government schools by utilising extra provision in existing Government Village Elementary Schools, or the provision of such languishing schools, subject to the condition that the provision drawn upon is adequate for meeting a full year's charge.	
7	Secretary, Mysore State Life Insurance Committee.	(*a*) To entertain, in addition to the sanctioned scale, a clerk on Rs. 25-$\frac{5}{2}$-50 in the Official and Public branches on a *pro rata* basis for every 900 new proposals in the Official Branch and every 600 new proposals in the Public Branch.	G. O. No. Fl. 1526-7—G. F. 10-23-24, dated 13th September 1924.

Sl. No.	Officer in whom vested	Extent of power	Authority
		(*b*) To incur expenditure on temporary establishments, for attending to extra work on occasions of pressure, to the extent of the lumpsum grant sanctioned therefor.	
8	Mysore University Council.	(*a*) To alter at their discretion, the scale of establishment for the University office subject to the condition that the budget provision for the purpose approved by Government is not exceeded.	G. O. No. E. 4238-9—Edn. 148-2-22, dated 5th January 1923.
		(*b*) To sanction such temporary arrangements as are not intended to last more than a year and which do not involve any additional cost to Government.	G. O. No. E. 2109-10—Edn. 177-22-2, dated 16th September 1922.
		APPOINTMENTS.	
9	Heads of Departments ..	(a) To appoint persons over 25 years of age in exceptional cases. (Article 34, M. S. R.)	G. O. No. Fl. 1181-230—G. F. 14-22-1, dated 30th August 1922.
		(b) To confirm probationers of non-gazetted rank, after the period of probation is over and service is approved, in vacancies in regularly sanctioned scales of establishments when such appointment is within their powers of appointment.	Do
10	Heads of Departments detailed in Annexure.	(a) To re-employ pensioners on pay not exceeding Rs. 100, provided both the pension and the pay after re-employment do not exceed the pay drawn by them while last in service (Article 364, M. S. R.)	Do

11	Revenue Commissioner ..	To appoint District Sheristedars, Head clerks of District Offices and all the ministerial officers of his office. (Article 52A. M. S. R.)	
12	Comptroller ..	To make appointments of Accountants in his office and the offices subordinate to him. (Article 52 A. M. S. R.)	G. O. No. Fl. 3858—G. F. 32-26-2, dated 18th November 1926.
13	Meteorological Reporter to Government.	To sanction all appointments the monthly salary of which does not exceed Rs. 50.	G. O. No. 1765-6—G. M. 35-24-2, dated 4th September 1924.
14	Superintendent, Government Printing and Stationery.	To make all appointments in the Government Presses and the Stationery Depot, the monthly salary of which does not exceed Rs. 50.	G. O. No. E. 3464-6—P. & S. 13-23-28, dated 31st January 1924.
15	Chief Court ..	To appoint all ministerial officers with the exception of the Registrar and the Deputy Registrar of the Chief Court. (Article 52 A. M. S. R).	
16	Superintendent Government Gardens.	To make appointments on less than Rs. 50 in accordance with the rules of recruitment.	G. O. No. I. C. 1751-3—A. & E. 360-24-9, dated 10th September 1925.
17	Registrar of Co-operative Societies.	To make appointments to posts the monthly pay of which does not exceed Rs. 77 per mensem.	G. O. No. I. C. 7833-34—C. S. 89-25-3, dated 14th May 1926.
18	Chief Commandant ..	To sanction grade promotions, in the same rank, of officers of the Mysore Lancers, Mysore Transport Corps, Mysore Horse and Mysore Infantry Regiments, if the promotions are according to seniority. Otherwise, the orders of Government should be obtained.	G. O. No. G. 3593-4—Mily. 65-18-1, dated 16th August 1918.
		To make excess appointments in any class of non-commissioned officers and men, against vacancies in higher classes of the same officers.	G. O. No. G. 1179-80—Mily. 10-25-2, dated 15th August 1925.

Sl. No.	Officer in whom vested	Extent of power	Authority
		TRANSFERS, ETC.	
19	Revenue Commissioner ..	To transfer Amildars and Deputy Amildars.	G. O. No. R. 48-109—L. R. 242-21-3, dated 6th July 1922.
20	Conservator of Forests ..	To transfer Forest Rangers.	
21	Excise Commissioner ..	To transfer all Inspectors and Probationary Inspectors. (Para 80, Excise Manual Vol. I.)	
22	Inspector-General of Prisons.	To sanction the temporary employment in one Jail of officers belonging to the establishment of another Jail without increase of cost (Para 6, Jail Manual Vol. I).	
23	Inspector-General of Police.	To transfer Inspectors of Police. (Para 156, Mysore Police Manual Vol. I.)	
24	Chief Engineer ..	To transfer Gazetted Officers below the rank of Executive Engineers and all the other members of establishment whose appointments are within his powers.	G. O. No. P. W. 327-344, dated 23rd July 1924.
25	Chief Electrical Engineer.	To transfer any member of the Electrical Department, except Superintendents and Chief operators in charge of Divisions, provided that such transfers do not disturb the sanctioned scale or involve extra cost and that the exigencies of service require such transfers.	G. O. No. E. D. S. 373-430, dated 25th July 1924.
26	Mysore University Council.	To transfer officers of the University of and below the grade of Assistant Professors from one institution to another under the control of the University, provided no transfer of funds is involved.	G. O. No. E. 1349-50—Edn. 2-26-33, dated 4th September 1926.

27	Inspector-General of Education.	To transfer all gazetted and non-gazetted officers except the Circle Inspectors of Education.	G. O. No. 4210-11—Edn. 425-22-2, dated 10th March 1924.
28	Chief Commandant ..	To order, whenever necessary, men belonging to one establishment under him, to work temporarily in another without either making formal transfers or altering the sanctioned scale of the respective establishments, provided the period of such arrangements does not exceed three months in a year. (Article 81.)	
		LEAVE.	
29	Heads of Departments detailed in annexure. Director of Geology. Director of Sandal Oil Factories. Chief Secretary to Government. (For establishment of General and Revenue Secretariat).	(*a*) To sanction privilege leave to Gazetted Officers of their Departments up to a period of one month, and make in-charge arrangements in such vacancies and sanction the charge allowance admissible under Article 91, M. S. R., in case the absence exceeds 7 days. (Article 457 (c), M. S. R.) (*b*) To sanction leave to non-gazetted officers of the Department. (Article 473, M. S. R.) (*c*) To sanction leave upto two months, in the aggregate, during extension of service to non-gazetted officers (Article 150 A. M. S. R.)	
30	Heads of Departments ..	To sanction examination leave under Article 194, M. S. R., to all officers including gazetted officers subordinate to them. (Article 471 (c), M. S. R.)	
31	Revenue Commissioner ..	To grant leave not exceeding four months to Amildars and Deputy Amildars. (Article 471, M. S. R.)	
32	Meteorological Reporter ..	(*a*) To grant leave to holders of all appointments, the monthly salary of which does not exceed Rs. 50.	

Sl. No.	Officer in whom vested	Extent of power	Authority
		(*b*) To sanction privilege leave to the extent due and furlough not exceeding two months to officials drawing more than Rs. 50 and less than Rs. 100 and make acting arrangements during their absence.	G. O. No. 1765-6—G. M. 35-24-2, dated 4th September 1924.
33	Superintendent, Government Printing and Stationery.	(*a*) To grant leave to holders of all appointments, the monthly salary of which does not exceed Rs. 50. (*b*) To grant privilege leave not exceeding one month to other officials drawing less than Rs. 100 and make temporary acting arrangements during their absence.	G. O. No. E. 3464-6—P. & S. 13-23-25, dated 31st January 1924.
34	Chief Court ..	To grant furlough to the extent of one month to Gazetted Officers, if no extra cost is involved. (Article 457 (c), M. S. R.)	
35	Chief Engineer ..	To grant privilege leave to Gazetted Officers of the Department, except in the case of Executive Engineers, provided that no additional expenditure is incurred on that account.	G. O. No. P. W. 327-344, dated 23rd July 1924
36	Inspector-General of Education.	To grant all kinds of leave to non-gazetted officers and make temporary or acting arrangements in all such cases provided the period for which arrangements are made in respect of officers on Rs. 100 and above, does not exceed six months.	G. O. No. E. 4210-11—Edn. 425-22-2, dated 10th March 1924.
37	Registrar of Co-operative Societies.	(*a*) To grant leave to non-gazetted officers of the Department. (*b*) To grant leave upto two months in the aggregate to non-gazetted subordinates during extension of their service.	G. O. No. I. C. 7833-34—C. S. 89-25-3, dated 14th May 1926.

Pay and Allowances.

38	Heads of Departments ..	(*a*) To sanction charge allowances to non-gazetted officers under the Mysore Service Regulations. (*b*) To sanction arrear claims of all officers appointed by them under Article 11.	G. O. No. Fl. 1181-230—G. F. 14-22-1, dated 30th August 1922.
39	Heads of Departments detailed in Annexure. Director of Geology Director of Sandal Oil Factories. Chief Secretary (For establishment of General and Revenue Secretariat.) Registrar of Co-operative Societies.	(*a*) To sanction payment of allowances under Article 122, M. S. R., to officers placed under suspension, or dismissed and reinstated, provided that the extra cost does not exceed Rs. 200 and the period of unemployment through suspension or dismissal does not exceed six months. (*b*) To withhold periodical increments of non-gazetted officers subordinate to them (Article 80, M. S. R.)	
40	Revenue Commissioner ..	To sanction arrears of increment under Article 11.	G. O. No. R. 6030-8—L. R. 198-17-3, dated 18th November 1918.
41	Chief Engineer ..	To sanction annual increments to Engineer officers, subordinates and other officials of the Department entitled to increments.	G. O. No. P. W. 327-344 dated 23rd July 1924.
42	Chief Electrical Engineer..	To permit subordinate officers entrusted with the work of absentees to draw the conveyance allowance attached to their own posts or that of the absentees, whichever is higher.	Public Works Secretary's No. 3191, dated 22nd April 1925.
43	Chief Commandant, Mysore State Troops.	(*a*) To withhold for a period not exceeding a month temporary Regimental allowances of Commandants, Squadron and Company Commanders, Quarter Masters, etc., when absolutely necessary in the interests of discipline.	G. O. No. G. 3593-4—Mily. 95-18-1, dated 16th August 1918.

Sl. No.	Officer in whom vested.	Extent of power	Authority
		(*b*) To distribute Drill and Riding Instructor's allowance within the sanctioned amount.	
		TRAVELLING ALLOWANCE.	
44	Heads of Departments detailed in Annexure.	To sanction journeys outside the state in the case of non-gazetted officers under Article 41 (b), M. S. R.	
45	Heads of Departments detailed in Annexure. Director of Geology. Director of Sandal Oil Factories. Chief Secretary (For establishment of General and Revenue Secretariat.)	(*a*) To declare the shortest route in respect of journeys within the State performed by their subordinates (Art. 535, M. S. R.) (*b*) To permit their subordinates to perform road journeys between places connected by railway when such journeys are required in the interest of public service (Art. 535, M. S. R.) (*c*) To sanction daily allowance for halts exceeding ten days to non-gazetted officers under Article 582B, M. S. R.	
46	Conservator of Forests ..	To pass bills of Forest officers and establishments in cases of continuous halts of more than ten days. (Art. 584, M. S. R.)	
47	Director of Geology ..	To pass allowance for halts of more than ten days at one place. (Article 582, M. S. R.)	
48	Registrar of Co-operative Societies.	(*a*) To declare the shortest route in respect of journeys performed by their subordinates.	G. O. No. I. C. 7833-34—C. S. 89-25-3, dated 14th May 1926.

		(*b*) To permit their subordinates to perform road journeys between places connected by railway (Article 535, M. S. R.)	
49	Chief Commandant, Mysore State Troops.	(*a*) To grant advances of travelling allowances to the coachmen and syces of the Government stables proceeding to Mysore in connection with the Birthday Entertainment of His Highness the Maharaja, Dasara Festivities and the Royal and Viceregal Visits to the extent permitted in Article 165 (a).	G. O. No. P. 2495-6—Mily. 46-22-2, dated 25th September 1922.
		(*b*) To order the movement, within the State, of small detachments of Military Bodies not exceeding 50 in number including their deputation for Polo and the Military Sports.	G. O. No. G. 3593-4—Mily. 95-18-1, dated 16th August 1918.
		(*c*) To sanction emergent advances of one month's pay to troops proceeding on duty. NOTE.—When such advances are required urgently and can be paid from the permanent advance held by the Chief-Commandant, he is permitted to pay the amount and recoup the same in 3 monthly instalments (from their pay) and in full from their T. A. Bills for the journey.	Do
		MISCELLANEOUS.	
50	Heads of Departments ..	(*a*) To sanction in the case of non-gazetted officers acceptance of fees of any amount offered by private persons or public bodies and of honoraria for work done for Co-operative Societies. (Article 51 (c), M. S. R.)	G. O. No. Fl. 1181-230—G. F. 14-22-1, dated 30th August 1922.
		(*b*) To sanction acceptance of remuneration by officers appointed as examiners for examinations conducted by the University, Educational Department and the Mysore Local Service and Pleaders' Examinations Board in accordance with the scales sanctioned by Government (Article 51 (c), M. S. R.)	

Sl. No.	Officer in whom vested	Extent of power	Authority
		(*c*) To sanction acceptance of fees or honoraria of any kind by all officers under them up to Rs. 50 (Art. 51 (c), M. S. R.) (*d*) To sanction alterations of dates of birth of non-gazetted officers who joined service before 13th October 1921.	G. O. No. Fl. 4629-78—G. F. 86-22-1, dated 7th April 1923.
51	Heads of Departments detailed in Annexure. Director of Geology Superintendent, Government Press and Stationery Depot. Chief Inspector of Mines. Chief Secretary. (in respect of the members of the establishment on pay not exceeding Rs. 110) Secretary, State Life Insurance Committee.	(*a*) To sanction extension of service to non-gazetted officers under Article 324 (b), M. S. R., up to but not beyond the age of sixty years. (*b*) To order the retirement of superannuated officers under them whose pay is Rs. 50 or less (Art. 324 (d), M. S. R)	
52	Revenue Commissioner ..	(*a*) To order the retirement of subordinate officials of the revenue establishments of Deputy Commissioners, Assistant Commissioners, Amildars and Deputy Amildars. (Article 324 (c), M. S. R.) (*b*) To suspend Amildars and Deputy Amildars for a period not exceeding one month.	G. O. No. R. 48-109–L. R. 242-21-3, dated 6th July 1922.

53	Chief Judge ...	To order the retirement of non-gazetted subordinates of the Judicial Department (Article 324 (c), M. S. R.)	
54	Heads of Departments detailed in Annexure. Director of Geology. Director of Sandal-oil Factories.	(*a*) To grant permission to subordinate gazetted officers to utilise the Dasara and Christmas holidays. (*b*) To dispose of applications for change of name of Public servants provided their appointment is within the powers of sanction of the head of the department concerned. (*c*) To sanction house-building advances, under Article 161 to non-gazetted officers drawing a pay of less than Rs. 100.	G. O. Fl. 1305-54—G. F. 70-18-1, dated 3rd September 1918.
55	Director of Agriculture ..	To retain, in cases of transfers of Agricultural Inspectors both the relieving and the relieved officers *in one range* for a period not exceeding ten days subject to the following conditions:—(i) No additional expenditure other than the usual travelling allowance should be incurred on account of the retention of two Inspectors in one range for the period, (ii) The Inspectors may be given preparation time in addition to the period, provided no additional expenditure is incurred.	G. O. No. I. C. 388-9—A. & E. 406-24-5, dated 18th July 1925.
56	Vice Chancellor, Mysore University.	To sanction the deputation of officers of the University to Universities and other bodies outside the State for delivering extension lectures, etc., in cases in which no extra expenditure devolves on the University.	G. O. No. E. 3751-52—Edn. 35-25-18, dated 18th January 1926.
57	Inspector-General of Education.	(*a*) To permit the deputation, for not more than three years, of officers of his department drawing less than Rs. 100 to other departments of Government as well as to private agencies, subject to the payment of the usual contribution. (Article 407, M. S. R.)	G. O. No. E. 4210-11—Edn. 425-22-2, dated 10th March 1924.

Sl. No.	Officer in whom vested	Extent of power	Authority
		(*b*) To extend in cases of necessity, the joining time of any officer of his department except that of Head Masters of institutions other than Primary and Middle Schools, where the period of such extension refers to vacation and other days when the institution to which the transfer is made will remain closed and the transferee is thereby prevented from reporting himself to duty on or before the due date.	G. O. No. E. 5160-1—Edn. 135-24-2, dated 19th February 1925 and G. O. No. E. 133-24-5, dated 25th July 1925.
58	Director of Industries and Commerce.	To depute the establishment of the Central Industrial Workshop, when convenient, to render advice and help to other departments, and the public and prepare estimates for repair and improvement of machinery, the travelling allowance of the staff so deputed being borne by private parties or the departments concerned.	G. O. No. 852-78—P. W. 4831-57, dated 7th May 1917.
59	Chief Commandant ..	To sanction the deputation of officers and men of the Mysore Lancers and Transport Corps for training in the Army Schools in British India as well as deputation of officers and men of other units provided the extra cost is limited to the specific grant made in the Budget, and to authorise the audit and adjustment of all claims connected with the deputation. NOTE.—A lumpsum provision, may, if necessary, be set apart out of the allotment for travelling allowance of the Regiments so that the total expenditure for the year for the purpose may not exceed the amount provided.	G. O. No. M. 1040-1—Mily. 351-20-7, dated 9th September 1921, and P. 3818-19—Mily. 48-22-5, dated 10th November 1922.

(B)—Powers regarding Contingent Charges,

CHAPTER VI,—ARTICLE 112,

Sl. No.	Officer in whom vested	Extent of power	Authority
1	Heads of departments ...	(a) To purchase or sanction purchase of stationery articles locally up to a limit of Rs. 20 within Budget grant. (Item No. 41 of Appendix XII.)	G. O. No. Fl 1181-230—G. F. 11-22-1, dated 30th August 1922.
		(b) To purchase clocks of approved patterns of value of and under Rs. 25 within budget provision.	
		(c) To sanction the repair of tents when the cost does not exceed Rs. 25.	
		(d) To sanction purchase of Topo sheets and Taluk maps subject to budget provision.	
		(e) To permit gazetted officers subordinate to them to have their letter heads printed at private presses at a cost not exceeding Rs. 20 in each case out of their contingent grants. (Item No. 37 of Appendix XII.)	G. O. No. E. 2670-729—P & S 76-21-4, dated 14th October 1922.
		(f) To order the free supply, to subordinate offices under their control, of Government publications, other than specially valuable ones, relating to their departments. (Item No. 38 of Appendix XII.)	
		(g) To sanction the purchase of books of reference relating to their departments and books for departmental Libraries. (Item No. 7 of Appendix XII.)	

Sl. No.	Officer in whom vested	Extent of power	Authority
✓ 2	Heads of departments detailed in Annexure	(a) To sanction recurring contingent charges subject to budget provision, provided the limit of Rs. 10 per mensem is not exceeded under each item and the period for which they are sanctioned does not exceed two years. (Article 111.) (b) To sanction charges in connection with the publication of hand books and leaflets subject to budget provision. (c) To sanction hot and cold weather charges within an annual limit of Rs. 100.	G. O. No. Fl. 1181-230—G. F. 11-22-1, dated 30th August 1922.
3	Heads of Departments detailed in Annexure, Director of Geology and Director of Sandal Oil Factories.	(a) To sanction permanent advances for contingent expenditure to subordinate officers under Article 102 up to the amount advised by the Comptroller as appropriate. When there is any difference of opinion between the Comptroller and the Head of the Department, the matter should be referred for the orders of Government. (b) To sanction reappropriation of contingent grants within the same minor head, in their departmental budget, up to a limit of Rs. 500. (Article 95.)	G. O. No. Fl. 1305-54—G. F. 70-18-1, dated 3rd September 1918.
4	Revenue Commissioner ..	(a) To sanction purchase of furniture, etc., by Revenue Officers within budget allotments. (b) To sanction disbursement of potgi according to decennial revision.	G. O. No. R. 6030-81—L. R. 193-17-3, dated 18th November 1918.
5	Superintendent, Revenue Survey.	(a) To incur ordinary items of contingent expenditure. (b) To incur extraordinary charges for instruments of English make up to a limit of Rs. 100 each.	

6	Conservator of Forests ..	(a) To sanction all regularly recurring expenditure of the nature of rent for houses or land. If such rent exceeds in any one instance Rs. 20 per mensem or exceeds for the State an aggregate of Rs. 200 per mensem, the sanction to Government is necessary. (b) To sanction all usual payments on account of items of ordinary expenditure, provided the budget allotments are in no case exceeded (the term "usual expenditure" includes all items which come under the definitions of "Ordinary" and "Capital" expenditure,) M. A. C. Vol. III Part 2. (c) To incur unusual expenditure not exceeding Rs. 100	
7	Excise Commissioner ..	(a) To incur expenditure up to the limit of budget provision under the head "Uniforms" provided that the supply of uniforms is strictly regulated by the provisions of Government Order Nos. 538-47—Ex. F. 6-1900, and Fl. 9243-54—S. R. 145-06-1, dated 4th June 1902 and 15th June 1907, respectively.	G. O. No. Fl. 5887-8—S. R. 46-14-19 dated 16th April 1915.
		(b) To purchase within the budget allotment, paint (for marking trees) and liquor testing instruments.	G. O. No. Fl. 14-23—Ex. 61-21-3, dated 4th July 1922.
		NOTE.—Expenditure on account of communications requires the sanction of Government.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
		(c) To sanction secret service charges not exceeding Rs. 50 in each case under the rules given in Chapter VI of the Excise Manual Vol. I.	
		(d) To sanction rewards to informers and others in connection with detection or prevention of breaches of Excise and Opium laws not exceeding Rs. 100 in the aggregate in any one case in which penalty has been imposed or confiscation has been realized, and Rs. 50 in other cases.	Chapter VI, Part II. Excise Manual Vol. I.

Sl. No.	Officer in whom vested	Extent of power	Authority
8	Commissioner of Stamps ..	To sanction the purchase of inks by the Superintendent, Stamp Manufactory, within the budget grant.	G. O. No. Fl. 2938-9—S. R. 160-14-2, dated 4th January 1916, and Financial Secretary's letter No. Fl. 4283—G. F. 82 22-2, dated 15th March 1923.
		NOTE.—The purchase of plain paper for stamps and court purposes and machinery requires the sanction of Government.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
9	Inspector-General of Registration.	To purchase the Indian Law Reports	G. O. No. 13398-99—J. 1520, dated 16th June 1897.
10	Private Secretary to His Highness the Maharaja of Mysore.	(*a*) To purchase, in connection with the entertainments at Government House, stores provision and other articles of a perishable nature, within the budget grants, on his own authority. The sanction of Government to such purchases is not necessary but they should be made in strict conformity with the store purchase rules.	G. O. No. G. 4351-400—Mily. 9-14-1, dated 3rd November 1914.
		NOTE.—Previous sanction of Government will be necessary for contracts for catering, purchase and repair of furniture instruments and other articles, in excess of Rs. 100 in value, issue of clothing, improvements to buildings, despatch of any detachment of Transport Corps or Government stables beyond headquarters and entertainment of temporary hands beyond the regular establishment.	G. O. No. G. 10581-2—G. M. 151-23-2, dated 8th January 1924.

		(*b*) To get the menu cards of Government House printed at private presses as necessity arises. NOTE.—The sanction of Government is necessary for "Shikari charges" and "Durbar presents."	G. O. No. G.10688-90—G. M. 157-23-2, dated 12th January 1924. G. O. No. Fl. 9659-718—G. F. 8-17-2, dated 28th November 1917.
11	Huzur Secretary ..	To incur tour charges of His Highness the Maharaja, in accordance with the principles laid down in G. O. No. 2428-30—G. F. 45-06-2, dated 22nd November 1907, up to the limit of budget provision therefor.	G. O. No. 74-6—P. P. 2-21-43, dated 6th July 1922.
12	Secretary, Representative Assembly and Legislative Council.	To incur expenditure not exceeding Rs. 200 per annum on account of refreshments to be supplied to the members of the Legislative Council when in session and to the members of the Select Committees when engaged on their work in Committees.	G. O. No. G. 6366—G. M. 49-12-2, dated 18th April 1913. G. O. No. Fl. 5936—G. F. 8-12-604, dated 21st April 1913.
13	Private Secretary to the Dewan.	To purchase small quantities of special articles of stationery required for the use of the Dewan and the Dewan's Office, such as candles, special note papers, paper-fasteners, sealing wax, nibs, pencils, etc., and also of issues of newspapers, periodicals, etc., required for references up to a limit of Rs. 15 per mensem, the cost being met from the contingencies of the General and Revenue Secretariat.	G. O. No. Fl. 1297-8—G. F. 8-07-8, dated 16th September 1907.
14	Comptroller ..	(*a*) To grant remuneration to examiners who set and value the papers of examinations for the Subordinate Account Service and for Accountants in accordance with the following scale:— Rs. 25 for setting each paper. Rs. 1 for valuing each answer paper.	G. O. No. Fl. 2364—G. F. 13-19-21, dated 21st October 1919.
		(b) To incur expenditure relating to the Multigraph section of his Office up to the limit of the grant allotted in the budget.	G. O. No. Fi. 994—G. F. 21-21-5, dated 20th August 1921.

Sl. No.	Officer in whom vested	Extent of power	Authority
15	Muzrai Commissioner ..	(a) To sanction the allotment and utilisation of the State grant for repairs under "Muzrai."	G. O. No. 1332-63—Muz. 63-22-9, dated 23—25th September 1922.
		(b) To sanction repairs of Muzrai Institutions up to a limit of Rs. 2,500 out of their funds, or out of State grant.	
		(c) To scrutinise and pass completion reports, up to Rs. 2,500.	G. O. No. 2045-6—Muz. 30-22-7, dated 13th January 1923.
		(d) To regulate the scale of expenditure in temples on special occasions.	G. O. No. 1332-63—Muz 63-22-9, dated 23—25th September 1922.
		(e) To sanction scale of expenditure in all major institutions except scheduled ones.	
		(f) To sanction nehimi allowances in chattrams.	
16	Director of Geology ..	(a) To purchase articles of the description noted below and generally, furniture and books within the limits of the sanctioned grant. 1. Clock. 2. Hat and clothes pegs. 3. Mathematical instruments for apprentices. 4. Scales. 5. Field glasses. 6. Spring belts. 7. Tables and chairs. 8. Stools for Laboratory.	G. O. No. 23164—G. 5999, dated 11th June 1895.

		9. Map cabinet. 10. Carpenter's tools. 11. Pigeonholes. 12. Safes. 13. Table covers.	
		(b) To have the repairs to tents carried out annually, without submitting for the previous sanction of Government, estimates for the cost of such repairs, provided that such expenditure incurred is within the budget allotment.	G. O. No. C. 2-888, dated 9th November 1911.
		NOTE.—Sanction of Government is necessary for charges relating to "Preparation of Geological maps, Iron ore tests and Geological researches."	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
17	Meteorological Reporter ..	(*a*) To purchase rain gauges, rain measure glasses, rain receivers and meteorological charts within the limit of the annual budget grants sanctioned therefor.	G. O. No. G. 7045-6—G. M. 212-14-6, dated 6th November 1915.
		(N. B.—For the purchase of special meteorological instruments such as barometers, thermometers, etc., previous sanction of Government should invariably be taken.)	
		(*b*) To purchase an umbrella occasionally for his office whenever it is needed.	G. O. No. L. 3183-4—A. & E. 105-21-2, dated 1st December 1921.
		(*c*) To incur expenditure up to Rs. 20 out of contingent grants to have letter heads printed at private presses.	G. O. No. L. 4958-9—A. & E. 101-22-2, dated 10th January 1923.
18	Superintendent, Government Museum.	(*a*) To incur expenditure for obtaining licenses under the Mysore Game and Fish Preservation Regulation, II of 1901, on behalf of the Taxidermist and Fieldman on the establishment of the Museum from the contingencies thereof.	G. O. No. G. 9075-85—G. M. 110-13-41, dated 20th February 1915.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Superintendent, Government Museum—concld.	(*b*) To incur expenditure up to the limit of Rs 50 at a time, under "Purchase of Specimens" and "Objects of interest and coins purchased" within the limits of budget allotments.	G. O. No. G. 1071-2—G. M. 10-13-39, dated 3rd August 1914.
19	Superintendent, Stationery and Printing.	To make purchases of articles of Europe manufacture required for the public service up to a limit of Rs. 50 in each case without the previous sanction of Government but subject to provision being available for the purpose.	G. O. No. G. 2805-7—G. M. 7-7, dated 19th November 1904, and G. O. No. G. 5047-9—G. M. 142-07-5, dated 26th February 1908.
		NOTE.—Sanction of Government is necessary to the purchase of machines, material and type.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
20	Chief Court ..	To purchase such books and reports as may be required, provided that they are suitable for a Law Library and that the expenditure can be met from the sanctioned budget allotment.	G. O. No. J. 2499-500—Cts. 213-2, dated 20th March 1906.
21	Government Advocate ..	To purchase books suitable for a Law Library, without previous sanction of Government, provided that the cost of each book does not exceed Rs. 30 and the expenditure can be met out of the sanctioned budget allotment.	G. O. No. J. 1282-3—Cts. 90-16-2, dated 16th October 1916, and G. O. No. P. 3583-4—Cts. 200-24-2, dated 16th January 1925.
22	Inspector-General of Prisons.	(*a*) To sanction charges on account of clothing and bedding of prisoners.	

		(*b*) To sanction charges on account of uniforms and equipment of warders. (*c*) To sanction purchase of tools and plant and live stock up to Rs. 500. (*d*) To sanction purchase of raw materials. (*e*) To sanction purchase of medicines and hospital equipments. (*f*) To sanction expenditure for petty construction and repairs to jail buildings to an amount not exceeding Rs. 2,500 for any single work.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
23	Inspector-General of Police.	(*a*) To sanction expenditure on the articles noted below within budget limits:— 1. Handcuffs. 2. Lanterns. 3. Whistles. 4. Stretchers. 5. Furniture. 6. Secret service up to Rs. 100. 7. Reward for good service up to Rs. 100 in each case. N. B.—For sums exceeding the limits in (6) and (7) sanction of Government must be obtained.	G. O. No. 15858-371-92, dated 12th March 1894, and G. O. No. 5059-48-105, dated 11th August 1890.
		(*b*) To get printed locally the Police Fortnightly Gazette. (*c*) To sanction petty works of construction and repairs up to a limit of Rs. 250 in each case out of funds placed at his disposal, all repairs costing more than Rs. 250 being undertaken by the Public Works Department.	G. O. No. P. W. 497-509—3942-54, dated 30th May 1907.
		NOTE.—Sanction of Government is necessary for the purchase of breech-loading carbines.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.

Sl. No.	Officer in whom vested	Extent of power	Authority
24	Senior Surgeon ..	To incur expenditure of the following nature:— 1. Bedding and clothing. 2. Diet of patients. 3. Mansfield oil gas. 4. Funeral expenses. 5. Hospital necessaries. 6. Purchase of country medicines and medicines not procurable at the Medical Stores. 7. Cost of Electric Power and X Ray Photo charges 8. Purchase of raw material. 9. Contingencies.	G. O. No. 6491-2—Med 59-14-9, dated 4th March 1916.
25	Sanitary Commissioner ..	To incur or sanction expenditure of the following nature:— PLAGUE CHARGES. (1) Construction and repairs of Segregation Camp and Hospitals. (2) Purchase and carriage of medicines. (3) Dieting charges. (4) Disinfection charges. (5) Bedding and clothing. (6) Expenditure on Plague camps. VACCINE INSTITUTE. Purchase of instruments.	G. O. No. 9106-7—San. 138-15-1,dated 14th June 1916.

		PUBLIC HEALTH INSTITUTE.	
		Special charges— Apparatus and chemicals. Rewards to Vaccinators. NOTE.—Sanction of Government is necessary for charges relating to public lectures and demonstrations.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
26	Chief Engineer ..	(a) To purchase stationery articles, not available at the Stationery Depot, to the extent of Rs. 25 in the case of foreign made articles and Rs. 50 in the case of country made articles in each case. (b) To purchase technical books and subscribe for periodicals within budget provision.	G. O. No. P. W. 3273-44, dated 23rd July 1924.
27	Chief Electrical Engineer..	(a) To sanction purchase of such of the articles of stationery as the Government Depot cannot supply, within the budget limit. (b) To order the purchase of any technical books and technical journals and other books of reference required for departmental use at a total cost not exceeding Rs. 250 per annum, subject to budget provision.	G. O. No. Edn. 373-430, dated 25th July 1924.
28	The Mysore University Council.	(a) To sanction any expenditure other than establishment, provided it is included in the budget or met by reappropriation. (Subject to the limitations imposed in Government Order No. E. 2843-44—Edn. 166-25-1, dated 1st December 1925.) In the matter of purchases, the Store Purchase Rules should be observed.	G. O. No. 9616-7—Edn. 12-16-127, dated 23rd May 1917.
		(b) To dispose of scholarships in the University for which sepecific provision has been made in the University budget.	G. O. No. E. 620-1—Edn. 51-27-70, dated 27th August 1923.

Sl. No.	Officer in whom vested	Extent of power	Authority
29	Inspector-General of Education.	(*a*) To sanction the execution of all repairs, improvements and all original works of buildings whose capital value is Rs. 33,333 and below, provided the estimated cost does not exceed Rs. 5,000. NOTE.—All other works, original as well as repairs, will be carried out by the Public Works Department.	G. O. No. E. 6701-4—Edn. 28-24-56, dated 14th May 1925.
		(*b*) To sanction, in regard to the works to be undertaken by the Education Department estimates not exceeding Rs. 2,500 for "Original works" and Rs. 500 for "Repairs." (Those above this limit should be submitted to Government.)	
		(*c*) To sanction recurring grants within the budget provision and in accordance with the provisions of the grant-in-aid code in the case of all except High schools.	
		(*d*) To sanction grants not exceeding Rs. 750 in each case towards the construction of school buildings.	
		(*e*) To sanction grants not exceeding Rs. 500 in case of High Schools and Rs. 300 in the case of other schools in each case for the purchase of books, laboratory and other appliances. (All grants-in-aid for hostels and boarding houses, special institutions, public libraries, gymnasia and other institutions, have to be submitted to Government for sanction. The transfer of the provision of one class of grant-in-aid to another in the budget should receive the sanction of Government.)	G. O. No. E. 4210-11—Edn. 425-22-2, dated 10th March 1924.

	(*f*) To sanction tour programmes for all schools and authorise payment of one-third of the railway fare and cart-hire as excursion charges.	
	(*g*) To grant subsidies to deserving magazines up to a limit not exceeding Rs. 50 per journal per year. (Cases of recurring subsidies should however be submitted to Government for sanction.)	
	(*h*) To grant all scholarships, except those that are tenable under the University and outside the State and renew all scholarships tenable both in and outside the State. (Special scholarships will be sanctioned by Government. All scholarships out of the lumpsum provisions placed at the disposal of the Inspector-General of Education should be granted with the approval of Government.)	G. O. No. E. 1123-4—Edn. 57-23-85, dated 8th September 1924.
	(*i*) To sanction, subject to budget provision, rents of buildings taken up by the Education Department, for locating educational institutions and offices, up to a limit of Rs. 50 per mensem, in each case, either *ab-initio*, or by way of enhancement of rents already sanctioned.	G. O. No. E. 4210-11—Edn. 425-22-2, dated 10th March 1924.
	(*j*) To sanction remuneration to authors, not exceeding Rs. 250 in each case.	
	(*k*) To sanction remunerations to examiners within budget grants and in accordance with the rates sanctioned by Government.	
	(*l*) To sanction expenditure to English High Schools under the head "Printing of question papers."	
	(*m*) To incur expenditure on furniture above Rs. 25 in the case of all educational institutions.	G. O. No. 10352-3—Edn 430-20.4, dated 27th April 1921.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Inspector-General of Education—contd.	(*n*) To sanction purchase of Educational Departmental Journals.	
		(*o*) To sanction purchase of tools and materials, library, prizes, furniture, games, excursions, and charges for equipments, workshop fittings, equipping paper-sloyd centres.	G. O. No. E. 4210-11—Edn. 425-22-2, dated 10th March 1924.
		(*p*) To sanction purchase of books and maps and school journals.	
		(*q*) To arrange for enfacing note papers and envelopes and debit the cost to his office contingencies, the paper being however, procured as usual from the Stationery Depot.	
		(*r*) To incur expenditure within the sanctioned provision under the following heads :—(This, however, does not empower the Inspector-General to incur extraordinary or unusual contingent charges and in cases of doubt the sanction of Government should always be obtained.)—	
		SECONDARY EDUCATION. (*i*) Library and prizes in High Schools. (*ii*) To sanction small grants to schools for games and excursions. (Every time the grants are sanctioned, the fact should be intimated to the Comptroller.)	
		PRIMARY EDUCATION. Prizes and grants.	

	SCHOOL OF ENGINEERING, BANGALORE.	
	Library and prizes, Materials, Periodicals, Instruments and Models, Repairs and up-keep, Public Examinations, Excursion charges of the students of the school for practical instructions. (The programme for the excursion may be sanctioned by the Inspector-General of Education. He will have no power to increase the provision allotted in the budget for these excursions by reappropriation of grants provided in the budget for other purposes.)	
	Materials for workshop including temporary wages as given below :—Machinery and tools, Stock materials, Sheds, etc., Wages of temporary establishment, Office and School furniture.	G. O. No. E. 4210-11—Edn. 425-22-2; dated 10th March 1924.
	COMMERCIAL SCHOOLS AT BANGALORE AND MYSORE.	
	Contingency.	
	FEMALE EDUCATION.	
	Prizes and special grants.	
	Kindergarten Instruction—Kindergarten apparatus.	
	School gardening.	
	SPECIAL COMMUNITIES' EDUCATION.	
	Prizes and special grants.	

Sl. No.	Officer in whom vested	Extent of power	Authority
	Inspector-General of Education—concld.	EDUCATIONAL MUSEUM AND LIBRARY. Books and contingent charges	
		BOOK DEPOT. Books and maps. School Journals.	
30	Director of Agriculture. ..	(*a*) To carry out works estimated to cost Rs. 2,500 or under, to the extent of the provision in the budget for the purpose, under the supervision of the Agricultural Engineer, subject to the Director's instructions.	G. O. No. I. C. 8608-10—A. & E. 300-24-3, dated 27th June 1925.
		Estimates and final bills from Rs. 1,000 to Rs. 2,500 prepared by the Agricultural Engineer, will be scrutinised by the Executive Engineer of the division concerned.	
		(*b*) To sanction original works up to Rs. 1,500 and repairs up to a limit of Rs. 500 in each case.	G. O. No. I. C. 1866-7—A. & E. 352-25-3, dated 21st September 1926.
		(*c*) To sanction programmes for excursion of the Students of the Agricultural School at Hebbal, Bangalore, for practical instruction and to pay the railway fare and other charges thereof. (The Director will have no power to increase the provision allotted in the budget for these excursions by reappropriation of grants provided in the budget for other purposes.)	G. O. No. 199-201—Edn. 80-14-10, dated 14th July 1915.

(*d*) To grant subventions to owners of Breeding bulls with a view to the encouragement fo stock breeding in the State, in accordance with the rules laid down in Government Order No. 11730-41—A & E 12-17-11, dated 1st June 1918 (the grant will be Rs. 125 to Rs. 150 a year, renewable every year, for the same animal, for a maximum period of four years.)	G. O. No. 2607-18—A. & E. 53-20-2, dated 9th September 1920.
(*e*) To purchase seed grains and agricultural implements up to Rs. 500 without previous sanction of Government for experimental and demonstration purposes.	
(*f*) To purchase furniture within the limits of the sanctioned allotment in the budget.	G. O. No. 3408-9—A. & E. 13-16-4, dated 13th November 1916.
(*g*) To purchase apparatus and Laboratory appliances within the budget grant without previous reference to Government up to a limit of Rs. 250.	
(*h*) To have repairs to tents carried out annually without previous reference to Government.	G. O. No. 3408-9—A & E 13-16-4, dated 13th November 1916.
(*i*) To purchase Stationery articles required for the Agricultural School within the budget allotment.	
(*j*) To purchase machinery parts and accessories not costing more than Rs. 100 each provided the expenditure can be met from the grant allowed in the budget.	G. O. No. L. 2812-13—A. & E. 55-22-2, dated 9th October 1922.
NOTE.—Sanction of Government is necessary for Laboratory fittings.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
(*k*) To purchase seeds and manure for purposes of sale to an extent not exceeding Rs. 1,000 in each case.	G. O. No. L. 2968-69—A. & E. 66-22-2, dated 14th October 1922.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Director of Agriculture—*concld.*	(*l*) To sanction the purchase of serum required for the Veterinary Department up to the limit of the allotment in the budget, intimation being sent to Government when sanction is given.	G. O. No. L. 1751-2—A. & E. 7-22-3, dated 19th August 1922.
		(*m*) To incur expenditure on account of newspapers and periodicals for the Departments of Agriculture and Sericulture and the Civil Veterinary Department at a total cost of Rs. 1,200 a year.	G. O. No. 7952-3—A. & E. 106-22-10, dated 11th June 1923.
		(*n*) To obtain from the Medical Stores Quinine or Quinine Pills up to a limit of Rs. 20 per annum, the cost being adjusted by book transfer.	G. O. No. R. 537-9—Agri. 17-12-8, dated 17th July 1913.
		(*o*) To obtain from the Medical Stores, medicines required for the Agricultural School, Hebbal, and the several Farms, the cost being adjusted by book transfer.	G. O. No. 4394-6, Med. 59-15-2, dated 16th December 1915 and No. I. C. 3606-7, A. & E. 124-24-2, dated 26th November 1924.
		(*p*) To engage, subject to budget provision being available, buildings for the temporary or permanent occupation, for the use of Agricultural Institutions and offices, the rent of which does not exceed Rs. 40 per month in each case.	G. O. No. I. C. 5760-1—A. & E. 148-24-3, dated 26th February 1925.
31	Superintendent, Government Gardens and Economic Botanist.	(*a*) To incur expenditure up to Rs. 250, in each case, out of the sanctioned budget allotments on account of the purchase of garden requisites (such as plants and animals) and the execution of petty works of construction and repair.	G. O. No. G. 4456-7—G. M. 36-08-4, dated 4th February 1909.

		(*b*) To carry out all minor repairs to structures, etc., and all original works coming under new paths, structures, temporary or movable, and minor improvements, costing Rs. 50, the same being paid out of the provision in the budget for the Gardens Department.	G. O. No. G. 4978-80—G. M. 13-09, dated 1st March 1909.
		(*c*) To carry out garden improvements and repairs of all existing structures whatever their estimated cost may be, and also all original structural works costing Rs. 500 and less, the same being paid out of the provision in the budget for the Gardens Department.	G. O. No. G. 4933-5—G. M. 80-30-29, dated 14th November 1914.
		(*d*) To engage temporary labour and Watchmen, as also water-carts, and incur other normal annual expenditure of the sort, so long as the amounts are found from the sanctioned budget.	G. O. No. G. 3057-8, G. M. 24-24-5, dated 25th October 1924.
		NOTE.—Sanction of Government is necessary to "Grants for Horticultural Show."	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
		HILL STATIONS.	
		(*e*) To incur contingent charges. NOTE.—Sanction of Government is necessary for charges other than contingencies.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
32	Superintendent, Amrut Mahal Department.	(*a*) To purchase carts within the budget allotment.	G. O. No. 58-9—Mily. 13-08-2, dated 5th October 1908.
		(*b*) To incur charges for training bullocks (training depot) within the budget provision.	G. O. No. 3502-3, dated 30th May 1911.
		(*c*) To pay each Servegar 20 per cent of the net proceeds of the sale of the right of grazing, in *terige* lands attached to the Kavals of his herd.	G. O. No. G. 23858-60—Mily. 455-18-5, dated 14th May 1920.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Superintendent, Amrut Mahal Department—*concld.*	(*d*) To repair tanks and kattes in Amrut Mahal kavals and construct and repair buildings up to a cost of Rs. 250 in each case.	
		(*e*) To purchase Quinine for cattle attendants within a limit of Rs. 10 per mensem.	G. O. No. G. 2354-5—Mily. 422-17-7, dated 30th July 1920.
		(*f*) To grant annual prizes to cattle attendants.	
		(*g*) To incur expenditure in connection with the repair of tents up to a limit of Rs. 30 per mensem.	
33	Superintendent of Sericulture.	(*a*) To incur expenditure, within the Budget provision, under contingent charges, up to a limit of Rs. 20 in each case.	G.O. No. G. 256-8—G.M. 310-12-39, dated 9th July 1913. G. O. No. 10180-230—A. & E. 139-16-1, dated 14th June 1917.
		(*b*) To incur expenditure under "Cost of Mulberry leaves" and "Petty repairs to Sericultural Farms," etc., where the cost does not exceed Rs. 100.	G. O. No. 7983-8027—A. & E. 57-18-5, dated 25th February 1919.
		NOTE.—Sanction of Government is necessary for Scholarships and construction of model rearing houses.	G. O. No. Fl. 9669-718, G. F. 8-17-2, dated 28th November 1917.
		(*c*) To incur expenditure up to a limit of Rs. 100 in each case for holding Sericultural demonstrations, during important jatras, provided the same can be met from the grant, if any, sanctioned for the purpose.	G. O. No. I. C. 6600-601—Seri. 60-25-2, dated 24th March 1926.

34	Director of Industries and Commerce.	(*a*) To purchase materials and articles necessary for industrial experiments within the limits of budget provision. But the special sanction of Government should be obtained for the purchase of implements and appliances for generating power exceeding Rs. 10 in value, which are of a comparatively permanent nature and are not required for use only in any particular experiment or investigation. (*b*) To purchase, within budget provision, any apparatus or appliances not exceeding Rs. 50 in value, for experimental or research purposes, the necessity for which could not be foreseen, when sending up his periodical lists to Government for sanction. (*c*) To purchase books relating to Industries and Commerce, provided the charges do not exceed the budget limit sanctioned therefor, and provided such books do not exist in the library of the Economic Conference.	G. O. No. G. 1198-200—G. M. 310-12-39, dated 9th August 1913.
		(*d*) To get the forms, registers, etc., of commercial concerns printed at a private press or the Government Press, on payment.	G. O. No. G. 256-8—G. M. 310-12-39, dated 9th July 1913. G. O. No. M. 3457-67—P. & S. 52-21-1, dated 10th February 1922.
		(*e*) To purchase stationery and furniture required for the use of the commercial concerns up to a limit of Rs. 25 and Rs. 100 respectively.	G. O. No. I. C. 6078-9 I. & C. 173-21-2, dated 12th June 1922.
		(*f*) To sanction estimates for capital expenditure, within the budget provision, up to a limit of Rs. 250.	G. O. No. 5015-6 I. & C. 248-20-4, dated 30th November 1920.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Director of Industries and Commerce—*contd.*	(*g*) To purchase raw materials, looms, tools and plant and sizing materials for Weaving Factory. NOTE.—Sanction of Government is necessary to the supply of looms, etc., by the Weaving Factory, to private persons for demonstration work and for installation charges in sugarcane mills.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.
		(*h*) To make purchases of such second hand articles as may be required for the use of the factories within the budget grant subject to a limit of Rs. 500.	G. O. No. 9722-3—I. & C. 135-20-31, dated 12th April 1921.
		(*i*) To sanction expenditure under the following heads:- *Technical Education.* 1. Library and prizes. 2. Materials. 3. Periodicals. 4. Instruments and Models. 5. Repairs and upkeep. 6. Public Examinations.	G. O. No. 7653-4—Edn. 204-12-2, dated 28th March 1913.
		7. Excursion charges of the students of the school for practical instruction.	G. O. No. 199-201—Edn. 80-14-10, dated 14th July 1915.
		N. B.—The programme for the excursion may be sanctioned by the Director of Industries and Commerce. He will have no power to increase the provision allotted in the budget for these excursions, by reappropriation of grants provided in the budget for other purposes.	

8. Machinery and tools.
9. Stock materials.
10. Sheds, etc.,
11. Wages of temporary establishment.
12. Office and school furniture.

G. O. No. 9237-8—Edn. 277-04-10, dated 9th March 1906.

Central Industrial Workshop.

G. O. No. 852-78—P. W. 4831-57, dated 7th May 1917.

(*j*) No capital expenditure should be incurred without the previous sanction of Government. Revenue expenditure may be incurred within the limit of the budget provision, provided that such expenditure is incurred against a duly sanctioned estimate and all cases involving an expenditure in excess of Rs. 3,000 on any individual work are submitted for sanction to Government.

(*k*) To arrange for execution of all sanctioned works in the manner most suitable and accept tenders for sanctioned works within a limit of Rs. 3,000.

(*l*) To undertake private works at his discretion within a limit of Rs. 500 in each case after recovering the funds together with establishment and tools and plant charges at 25 per cent.

(*m*) To undertake works for other departments on estimates sanctioned by competent authority and on funds being arranged therefor.

(*n*) To purchase tools and plant, instruments, drawing and other materials up to a limit of Rs. 500 and dispose of losses in tools and plant up to a limit of Rs. 200 in each case and unserviceable tools when the book value does not exceed Rs. 300.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Director of Industries and Commerce—*concld.*	(*o*) To issue stores on hire after taking suitable deposits to cover losses and dispose of unserviceable or surplus stores by sale when the book value does not exceed Rs. 1,000.	
35	Director of Sandal Oil Factories.	(*a*) To purchase machinery and stores to the extent of Rs. 10,000. (*b*) To sanction the construction of buildings when the cost does not exceed Rs. 3,000. (*c*) To enter into contracts regarding the execution of sanctioned works up to a limit of Rs. 10,000. (*d*) To enter into contracts for sale of sandalwood oil where the amount involved in a single transaction does not exceed Rs. 20,000. In cases exceeding these limits, he will, unless the matter is very urgent, usually consult the Board and submit the proposals for sanction to Government.	G. O. No. 983-7—A. & I. 80-15-47, dated 31st July 1916. G. O. No. 2116-20 A. & I. 80-15-57, dated 11th September 1916.
36	Chief Commandant, Mysore State Troops.	(*a*) To purchase the following publications within the specified budget provision.— (1) Garrison Orders. (2) Maps. (3) Military and signalling books. (4) Manoeuvring books. (5) Music books required for Regimental bands.	G. O. No. G. 111-2—G. M. 65-08-2, dated 20th August 1908.
		(*b*) To entertain sundry labour as occasions require and if such labour is absolutely necessary, after fully availing	G. O. No. G. 13689-90—Mily. 203-14-2, dated 9th June 1915.

himself of the resources of the establishment for the renewal of carriages and the Transport Workshop to the fullest extent, before entertaining such temporary labour.	
(*c*) To incur expenditure in connection with the maintenance of Government Stables. without the previous sanction of Government within the budget grants on account of:— (*a*) Upkeep and line-gear of horses. (*b*) Conveyance of horses and vehicles with kit. (*c*) Materials for renewal of carriages, harness, etc., and (*d*) Liveries and clothing, subject to the scale laid down in Government Order No. 1314-5—Mily. 21-08-3, dated 21st April 1910, (Appendix XII) *N.B.*—The previous sanction of Government should be obtained for the purchase of horses in each case.	G. O. No. G. 12725-6—Mily. 9-14-10, dated 19th May 1915.
(*d*) To sanction payment of subscriptions to athletic meetings subject to Budget provision.	G. O. P. 943-4—Mily. 1-22-2, dated 11th August 1922.
(*e*) To sanction payment of funeral expenses up to a maximum of Rs. 20.	G. O. No. G. 10730-3—Mily. 254-17-2, dated 5th February 1918.
(*f*) Power to sanction purchase of or repairs to furniture, implements, machinery or any other article required for the use of the Military Department, at a cost not exceeding Rs. 100 in each case, provided that the cost can be met from the funds available in the sanctioned budget for the Military Department.	G. O. No. G. 23159-60—Mily. 272-20-5, dated 1st June 1921.
NOTE.—Sanction of Government is necessary for the purchase of Arms and Ammunition, free kits to Barr or native infantry, acquisition of lands, Kaval rent and field service allowance.	G. O. No. Fl. 9669-718—G. F. 8-17-2, dated 28th November 1917.

Sl. No.	Officer in whom vested	Extent of power	Authority
√	Chief Commandant, Mysore State Troops—*concld.*	(*g*) To transfer horses from one establishment to another at a fair valuation, except as regards the Kunigal Stud Farm. The total number of transfers should not exceed 20 in all in any one year.	
		NOTE.—The transfer of a horse from the Kunigal Stud Farm to the other cavalry units or its sale requires previous sanction of Government.	G. O. No. G. 305-6—Mily. 124-23-5, dated 17th July 1924.
		(*h*) To change scale of feed of horses, ponies bullocks, and camels in special cases without extra cost to Government.	G. O. P. 2505-6—Mily. 22-22-5, dated 25th September 1922.
		(*i*) To order extra feed for remounts from Remount Fund, when necessary, not exceeding Rs. 3 each per mensem and not exceeding Rs. 50 in all per month.	
		(*j*) To dispose of unserviceable articles purchased for equipment or at Government cost where the total original purchase value does not exceed Rs. 1,000.	G. O. No. G. 3593-4—Mily. 96-18-1, dated 16th August 1918.
		(*k*) To order the construction of health sheds for the Military on the outbreak of any epidemic and to sanction necessary advances thereof to the extent of the funds at his disposal.	G. O. No. G. 2340-1—Mily. 59-24-2, dated 25th September 1924.
		(*l*) To incur expenditure on account of repairs of Bicycles within sanctioned budget grant.	
		(*m*) To sanction and carry out petty construction and repairs of Military buildings (including the Kunigal Stud Farm)	

		up to Rs. 1,000 for repairs and up to Rs. 500 for original works in each case. NOTE.—The charges relating to Kunigal Stud Farm will be drawn on contingent bills but shown separately and reference given to the Measurement Book in which the quantities measured and paid for are recorded.

(C) Powers regarding Refunds.

CHAPTER VII.—ARTICLE 126

Sl. No.	Officer in whom vested	Extent of power	Authority
1	Revenue Commissioner ..	To sanction refunds and remissions admissible under the rules in respect of Land Revenue and items credited to " XIII, Miscellaneous " and realised in the Revenue Department. NOTE.—As it is necessary for financial purposes to know exactly the actual extent of loss of revenue sustained on account of remissions sanctioned in times of distress, claims for refund of assessment so remitted should be promptly settled, (G. O. No. 6300-08—L. R. 2186, dated 19th February 1901.)	G. O. Nos. R. 3105-44—L. R. 212-06-1, dated 11th September 1906. R. 985-6—L. R. 542-07-2, dated 13th August 1908, R. 3118-07—L. R. 136-10-1, dated 11th November 1910, R. 11440-500—L. R. 243-19-4, dated 1st April 1920.
2	Deputy Commissioners ..	To sanction refunds of all sums (including departmental fines) collected by any department under their control where it is clear that Government are not in the first instance, or have since ceased to be, entitled to such amounts, (as for instance, when an original assessment, fine, etc., has been cancelled or reduced in appeal all cases in which there is any doubt being referred to the Revenue Commissioner for sanction), subject to a period of three years limitation and provided the amount does not exceed Rs. 500. NOTE 1.—The power does not extend to the Forest Revenue collected by Forest officers, as refunds in those cases are governed by Section 119 of the Forest Code. Deputy	G. G. No. R. 6185-233—L. R. 641-13-4, dated 16th December 1916.

		Commissioners are, however competent to sanction refunds in the case of realisations from District Forests, etc., collected by the Revenue agency and credited to the treasury under Forest Remittances. (Government Order No. R. 12680-90—L. R. 395-16-9, dated 22nd June 1917.) NOTE 2.—Amildars and Deputy Amildars as well as Sub-Division Officers are authorised to sanction refunds of sale amounts credited to the final head up to the limit of their powers of sanction in respect of such sales provided (i) that such refunds should not be sanctioned before the expiry of the period prescribed for appeal against the cancellation of the sale (ii) that all cases in which there is any doubt or the time limit of three years is exceeded, will be reported to the Deputy Commissioner for orders.' (G. O. No. R. 4314-6—L. R. 149-24-87, dated 26th February and 6th March 1926.) .	
3	Sub-Division Officers ..	To sanction refund of excess recoveries of Land Revenue up to Rs. 100 under the rules governing such refunds.	G. O. No. R. 1781-90—L. R. 320-20-78, dated 16th October 1923.
4	Amildars ..	To sanction refund of excess recoveries of Land Revenue up to Rs. 25 under the rules governing such refunds. NOTE.—Refunds of excess recoveries of Land Revenue may either be made in cash or be given credit to on account of the next year's dues as may be required by the applicant, the order of sanction being passed in the prescribed refund form.	Do
✓ 5	Conservator of Forests ..	To sanction refunds of revenue realised by Forest Officers not exceeding Rs. 500 in each case.	Article 166 (*a*) Mysore Account Code, Vol. III, Part 2.

Sl. No.	Officer in whom vested	Extent of power	Authority
		NOTE. 1.—This does not however refer to revenue collected by Revenue officers on assessed and unassessed waste lands. NOTE 2.—Refunds to parties are made by the District Forest officers by means of cheques on Treasuries.	
6	Excise Commissioner ..	To sanction without any limit, refunds of (i) excess recovery, (ii) amounts wrongly recovered, (iii) amounts recovered but ordered by Government to be remitted and (iv) Excise Revenue due to inamdars whose claims to it have been recognised by Government.	G. O. No. Fl. 14-23—Ex. 61-21-3, dated 4th July 1922.
7	Deputy Commissioners ..	To sanction refund of Excise revenue due to Inamdars up to a limit of Rs. 500 in each case, in cases where the claim relates to the revenue of the official year previous to that in which the claim is to be paid, all other cases being submitted to the Excise Commissioner for sanction.	G. O. No. Fl. 4221-2—Ex. 76-25-4, dated 27th January 1926.
8	Income-tax Officers ..	To sanction refunds under the Mysore Income-tax Regulation. NOTE.—Refunds will be granted on the special income-tax form of refund. An Income-tax Officer can make refund of tax to a person resident in his jurisdiction, even though the same was recovered by another Income-tax Officer and credited into a treasury other than the one on which the refund order is drawn. (*Vide* Part II of Appendix V). The Treasury credit certificate	

		prescribed in Article 124 is hence not necessary in the case of refunds on account of Income-tax.	
9	Commissioner of Stamps. .	To sanction refunds of general stamps, etc., admissible under the Stamp Regulation.	G. O. No. J. 1526-35—St. 4-21-10, dated 10th September 1921.
10	Deputy Commissioners, Sub-Division Officers, Personal Assistants to Deputy Commissioners and District Treasury Officers.	To sanction refunds or renewals of spoilt or useless non-judicial stamps which, for any reason are not required by the possessor, provided application is made therefor within two years from the date of purchase of stamps or two years from the date on which the stamps were rendered useless. NOTE 1.—A deduction of one anna in the rupee or fraction thereof is made on the value of general stamps, spoiled, misused or not required by the possessor, repaid in cash under the Mysore Stamp Regulation of 1900. NOTE 2.—Where the person is a licensed vendor of stamps, the Deputy Commissioner may, if he thinks fit, order the repayment of the sum actually paid by the vendor without any deduction. (Stamp Regulation, Section 54.)	G. O. No. Fl. 1021-9—R. 16-17-1, dated 29th August 1917. G. O. No. R. 13541—St. 23-18-13, dated 2nd June 1921.
11	Deputy Commissioners. . .	To sanction the refund of the value of impressed court-fee stamps and court-fee adhesive lables, for which any person has no immediate use or which have been spoiled or rendered unfit or useless for the purpose intended, *in cash*, deducting one anna in the rupee or fraction thereof on delivery of the stamps and on a proof made by the applicant to the satisfaction of the sanctioning authority, that the stamps were purchased by him with a *bona fide* intention to use them, that he paid the full price thereof and that the stamps were so purchased or spoiled or rendered useless within the period of six months next preceding the date on which they were so delivered.	G. O. No. Fl. 1828—S. R. 84-14-5, dated 22nd September 1916.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Deputy Commissioners—*concld.*	NOTE 1.—Government may, in special cases and upon the recommendation of the Deputy Commissioner, allow refunds when application is made within one year from the date of purchase of the stamp, or one year from the date on which the stamp was spoiled or rendered useless. NOTE 2.—When a licensed vendor surrenders his license or dies, the Deputy Commissioner may, at his discretion, if he considers that the circumstances justify the application, repay to him or his representatives, as the case may be, the value of stamps not spoiled or rendered unfit for use, returned into the Deputy Commissioner's store, deducting one anna in the rupee, or he may issue stamps of other values in exchange. (Government notification dated 16th April 1385.) NOTE 3.—In the following cases the full value of the stamps returned to the Treasury, less only the discount allowed on their sale, shall be paid to the licensed vendors:— (*a*) When stamps are returned on expiry of the license. (*b*) When they are recalled by Government. (*c*) When the license is revoked for any cause other than the fault of the licensee. NOTE 4 *Treasury Procedure*:—(1) Treasury Officers should not make any refunds or exchange of stamp papers, except on the written authority of the Deputy Commissioner	

		of the District or other authority competent to sanction such refunds. The sanctioning authority will record their orders in such cases on the spoilt stamp paper itself, which, when presented to the Treasury Officer will be dealt with according to such orders and sent, duly receipted by the payee, with the treasury list of payments, when the amount is refunded in cash or with his monthly stamp account when fresh papers are given in exchange. (2) The refund of the value of a spoiled stamp may, on the order of the Deputy Commissioner of the District wherein it was purchased, be made in a treasury in another district. But the order for refund cannot be addressed by the Deputy Commissioner of a District to a treasury not in his district. It should be sent through the Deputy Commissioner of the District in which the treasury is. (G. O. No. Fl. 3007-8—R. 49-04-2, dated 18th November 1904.) (3) In cases where the value of stamps returned to the treasury is refunded in cash, a note should be made in the voucher indicating the particular *plus* and *minus* memo in which the returned stamps have been accounted for. (4) The spoiled stamp paper will bear on it a certificate of cancellation, and the order of refund will be entered on the stamp paper, the value of which is refunded.
12	Presiding Judges of Courts.	To sanction refund of court fees, institution fees, etc., under the Civil Courts Regulation, Court Fees Regulation, Civil Procedure code and process rules. NOTE 1.—Refund is made on a refund certificate issued by the Court in the special form prescribed for the purpose. (Court form No. 98).

Sl. No.	Officer in whom vested	Extent of power	Authority
	Presiding Judges of Courts. —*concld*.	NOTE 2.—The payment under this certificate should be claimed within fifteen days of its issue, after which, it will not be recognised by the Treasury. NOTE 3.—In the case of refund under process rules, the unused stamps will be affixed to the court certificate, duly punched and cancelled. NOTE 4.—When the amount exceeds Rs. 20, a receipt stamp should be affixed or a certificate furnished above the signature of the presiding officer of the Court to the effect that receipt stamp has been affixed to the Court records, before the certificate is presented at the treasury for encashment.	
13	District and Sub-Registrars.	To sanction refund of registration fees charged in excess. NOTE.—The refund cheques should bear the Treasury Credit certificate on the reverse and should be cashed within 15 days of their issue.	
14	Director, Department of Geology.	To sanction the refund of deposits and rents, etc., in cases where the amount to be refunded does not exceed Rs. 200 and where the refund is admissible under the rules for the grant of mineral licenses and leases.	G. O. No. I. C. 6438-9—Geol. 87-22, dated 21st April 1923.
15	Secretary to the Board of Examiners.	To sanction refund of examination fees according to rules. NOTE.—The refund is made on a certificate endorsed on the original receipt by the Secretary, specifying the amount to be refunded.	

16	Presiding Judge or Magistrate of the Court.	To sanction refunds of amounts credited to "Courts of Law" by means of cheques signed by the presiding officer of the Court which paid the amount into the treasury. NOTE. 1—When a Court cheque, in the prescribed form, is presented for refund of fines, etc., ordered by a competent authority, the Treasury Officer will, before paying it, certify in each case on the back of the cheque in the following form:— Certified that the amount........ (noted on the reverse) was duly received from the court of the......and credited to "Courts of Law" in the accounts of the treasury on the...... NOTE. 2—The certificate should be given with reference to the date of remittance from the Court to the treasury, which is required to be entered in the body of the cheque by the Court issuing it. When this date is omitted, or when the credit for the remittance cannot be traced in the accounts of the treasury, the cheque should be refused. NOTE. 3—When payment of a Court cheque is made, the fact of payment should be noted against the credit item in the treasury register of remittances from Courts, to see that the total refunds do not exceed the amount credited on any particular date.	
✓ 17	Chief Engineer ..	To sanction refunds. NOTE.—Refunds are made by Executive Engineers by means of Pass orders on the treasuries. The detailed procedure is given in Mysore Public Works Account Code.	G. O. No. P. W. 327-344, dated 23rd July 1924.
17* 18	Inspector-General of Education.	To sanction refunds of Revenue not exceeding Rs. 200 in each case.	G. O. No. E. 2484-85—Edn. 59-26-9, dated 10th November 1926.

Sl. No.	Officer in whom vested	Extent of power	Authority
19	Director of Agriculture ..	To sanction refunds of amounts which are credited to heads of accounts in the Amrut Mahal Department, but over which Government cease to have a claim by reason of cancellation of sale or other similar circumstances.	G. O. No. M. 313-4—Mily. 492-19-6, dated 15th July 1921. G. O. No. P. 867-926—Mily. 39-23-11, dated 13th August 1923.
20	Directror of Industries and Commerce.	To sanction refund of amounts irregularly recovered and credited to the treasury, to the extent of Rs. 100.	G.O. No. 1913-4—I.C. 7-18-1, dated 23rd August 1918.
21	Registrar of Joint Stock Companies.	To sanction refunds up to Rs. 200 at a time in respect of fees for registration of companies and other miscellaneous receipts.	G. O. No. I. C. 3193-4 I. & C. 110-24-2, dated 11th November 1924.
22	Chief Commandant ..	To sanction refund of minor items not exceeding Rs. 10 each.	G. O. No. G. 3593-4 Mily. 95-18-1, dated 16th August 1918.

APPENDIX XXII.

(D) Powers regarding writes Off.

CHAPTER XVI ARTICLE 276.

Sl. No.	Officer in whom vested	Extent of power	Authority
1	Revenue Commissioner ..	(a) To direct the remission of irrecoverable revenue in all cases.	Para 12, Mysore Revenue Manual Vol. I.
		(b) To write off irrecoverable items of loans under the Land Improvement Loans Regulation not exceeding Rs. 100.	
2	Deputy Commissioners ..	(a) To sanction the remission of irrecoverable arrears of revenue in all cases where the amount involved is not more than Rs. 50.	Para 20, Mysore Revenue Manual Vol. I.
		(b) To write off irrecoverable arrears of stamp revenue up to a limit of Rs. 10.	G. O. R. 113-23—St. 30-18-2, dated 2nd July 1919.
3	Conservator of Forests ..	(a) To write off losses of stores, tools, animals, timber or other stock not exceeding Rs. 200 in value.	Article 166, Mysore Account Code Vol. III Part 2.
		(b) To write off irrecoverable items of revenue up to a limit of Rs. 100 in each case.	G. O. No. I. C. 5702-3—Ft. 280-25-1, dated 16th February 1926.
4	Excise Commissioner ..	To write off irrecoverable arrears of Excise Revenue subject to a limit of Rs. 1,000 in each case.	G. O. No. Fl. 14-23—Ex. 61-21-3, dated 4th July 1922.
5	Commissioner of Income-tax.	To write off irrecoverable outstandings of Income-tax to the extent of Rs. 500.	G. O. No. Fl. 1814-5—I. T. 73-22-2, dated 17th October 1922.
6	Commissioner of Stamps ..	(a) To write off irrecoverable arrears of stamp revenue up to a limit of Rs. 100.	G. O. No. R. 113-23—St. 30-18-2, dated 2nd July 1919.

Sl. No.	Officer in whom vested	Extent of power	Authority
	Commissioner of Stamps—*concld.*	(b) To sanction remission of irrecoverable institution fees due to Government in pauper suits in cases where the amount does not exceed Rs. 100.	G. O. No. 11306-26—St. 11-20-4, dated 11th April 1921.
		(c) To remit irrecoverable amounts of stamp duty due to Government under the Stamp and Court Fees Regulations, when the amount to be remitted does not exceed Rs. 100.	G. O. No. Fl. 6234-93—St. 7-23-1, dated 9th May 1924.
7	Private Secretary to His Highness the Maharaja of Mysore.	To write off the accounts, breakages and losses of articles belonging to Government House, Mysore, when they are not caused by the negligence of officials or servants, and the value of articles broken or lost on any single occasion does not exceed Rs. 5.	G. O. No. 4709-10—Mily. 84-15-3, dated 2nd October 1915.
8	Chief Engineer.	(a) To write off Tools and Plant and stock articles lost, to the extent of Rs. 500 in each case, subject to the condition that the amount so written off in a year in the case of each Division does not exceed Rs. 500.	G. O. No. P. W. 327-344, dated 23rd July 1924.
		(b) To write off arrears of irrecoverable advances to labour up to a limit of Rs. 100.	
		(c) To write off irrecoverable balances of Revenue or other items not exceeding Rs. 50 in each case,	
9	Chief Electrical Engineer.	(a) To dispose of losses in Tools and Plant up to a limit of Rs. 500 in each case.	G. O. No. E. D. S. 373-430, dated 25th July 1924.
		(b) To write off irrecoverable balances of Revenue or other items not exceeding Rs. 25 in each case.	

		(c) To sanction losses under stock within a limit of Rs. 500 in each case subject to the condition that the total value of stock so sanctioned does not exceed Rs. 2,000 a year.	
✓ 10	Inspector-General of Education.	To write off, in the accounts of the Government Book Depot, books, which are Government publications, supplied to Government offices under competent authority.	G. O. No. 2286-334—Edn. 70-15-2, dated 20th November 1915.
11	Director of Industries and Commerce.	To authorise the write off of irrecoverable arrears in connection with Industrial concerns under his control up to a limit of Rs. 50 in each individual case.	G. O. No. I. C. 473-4—I. & C. 135-20-43, dated 23rd July 1921.
	Do (Workhop)	To dispose of losses in Tools and Plant up to a limit of Rs. 200 in each case.	G. O. No. 852-78—P. W. 4831-57, dated 7th May 1917.
✓ 12	Chief Commandant ..	(a) To write off minor items of advances not exceeding Rs. 10 each.	G. O. No. I. 3593-4—Mily. 95-18-1, dated 16th August 1918.
		(b) To write off shortages in straw purchased and issued to the several units up to one per cent.	G. O. No. G. 3359-60—Mily. 14-25-4, dated 5th November 1925.

ANNEXURE.

List of Heads of Departments to whom certain financial powers have been delegated by Government.

(*Vide* APPENDICES A AND B).

1. Revenue Commissioner.
2. Superintendent, Revenue Survey.
3. Conservator of Forests.
4. Excise Commissioner.
5. Commissioner of Income-tax.
6. Commissioner of Stamps.
7. Inspector-General of Registration.
8. Comptroller.
9. Muzrai Commissioner.
10. Chief Court.
11. Inspector-General of Prisons.
12. Inspector-General of Police.
13. Senior Surgeon.
14. Sanitary Commissioner.
15. Chief Engineer.
16. Chief Electrical Engineer.
17. Inspector-General of Education.
18. Director of Agriculture.
19. Do of Industries and Commerce.
20. Chief Commandant.
21. Mysore University.
22. Agent, Mysore Railways.

		(c) To sanction losses under stock within a limit of Rs. 500 in each case subject to the condition that the total value of stock so sanctioned does not exceed Rs. 2,000 a year.	
10	Inspector-General of Education.	To write off, in the accounts of the Government Book Depot, books, which are Government publications, supplied to Government offices under competent authority.	G. O. No. 2286-334—Edn. 70-15-2, dated 20th November 1915.
11	Director of Industries and Commerce.	To authorise the write off of irrecoverable arrears in connection with Industrial concerns under his control up to a limit of Rs. 50 in each individual case.	G. O. No. I. C. 473-4—I. & C. 135-20-43, dated 23rd July 1921.
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12	Chief Commandant ..	(a) To write off minor items of advances not exceeding Rs. 10 each.	G. O. No. I. 3593-4—Mily. 95-18-1, dated 16th August 1918.
		(b) To write off shortages in straw purchased and issued to the several units up to one per cent.	G. O. No. G. 3359-60—Mily. 14-25-4, dated 5th November 1925.

Form 1. (old 2.)

Article 3.

Acknowledgment for receipt of money.

Book No.......... Office of the.................

Receipt No........ Station.................

Date...............

Received from..................................

Rs..

on account of...................................

....

....

Initials of Cashier. Initials of Head of office.

Book No.......... Office of the.................

Receipt No....... Station.................

Date..............

Received from..................................

Rupees..

on account of...................................

....

....

Cashier. Head of office.

INSTRUCTIONS.

(To be printed on the wrapper of the receipt book.)

(1) Every Government officer receiving money on behalf of Government must give the payer a receipt.

(2) The receipt forms are in books of 100 each, provided with serial machine numbers and a book number, which also appears on each receipt and its counterfoil. The receipt books which are obtained from the Superintendent, Government Printing, Bangalore, should be carefully kept under lock and key in the personal custody of a responsible officer.

Form 2 (old 3.)
Article 5.

Chalan for payment of money into the Treasury.

DUPLICATE.

This Receipt is not binding or valid on Government unless it is signed by the (1) Accountant / Sheristhedar and (2) Treasurer, or Treasury Officer for Rs. 500 and upwards / Shroff

in District / Taluk Treasury.

Chalan for payment of money into the Treasury at...

No........................

By whom paid	On what account	Head of account in the Treasury accounts	Amount Rs.	a.	p.
		Total (in words and figures).			

Date..................19 . Signature of Remitter.

Received Rupees..and credited under.......................................(*vide* item No. of subsidiary register for...........................)

The.................19 . } Treasury.

(Initials of) Treasurer / Shroff, Entered. Head Accountant / Nagadi Gumastha. Treasury Officer.

ORIGINAL.

This Receipt is not binding or valid on Government unless it is signed by the (1) Accountant / Sheristhedar and (2) Treasurer, or Treasury Officer for Rs. 500 and upwards / Shroff

in District / Taluk Treasury.

Chalan for payment of money into the Treasury at...

No......................

By whom paid	On what account	Head of account in the Treasury accounts	Amount Rs.	a.	p.
		Total (in words and figures).			

Date....................19 . Signature of Remitter,

Received Rupees...and credited under..(*vide* item No. of subsidiary register for.. ....).

The.................19 . } Treasury.

Entered.

(Signature of) Treasurer / Shroff Head Accountant / Nagadi Gumastha. Treasury Officer.

INSTRUCTIONS.

(To be printed on the back of the form.)

(1) Any person paying money into a Government Treasury will present with it a memorandum (chalan) which will show distinctly the nature of payment, the person or officer on whose account it is made and the head of account in the Treasury accounts to which the amount has to be credited, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange.

(2) The chalan should be presented, in duplicate. One copy will be returned to the tenderer, duly signed as a receipt, and the other retained in the treasury for record.

(3) Receipts for sums less than Rs. 500 do not require the signature of the Treasury Officer but only of the Accountant and the Treasurer, except receipts for money paid for service stamps, which should always be signed by the Treasury officer. Receipts given by a taluk Treasury will be signed by the Shroff, the Nagadi Gumastha and the Sheristhedar.

Form 3 (old 3A).

Article 7.

Chalan for payment of money by cheques into the Treasury.

DUPLICATE.

(To be retained at the Treasury).

Chalan for payment of money by cheques into the Treasury at..

No..................

The person or officer on whose account payment is made and his postal address	Nature of payment	Head of account in the Treasury accounts, to which the amount of the cheque has to be credited as soon as the cheque is cleared	Particulars of cheque		
			No.	Amount	Bank drawn upon
		Total (in words and figures).			

Date...............19 . Signature of Remitter

Received the above mentioned cheques and amounts thereof credited under "Cheque Suspense" in the Treasury Accounts (*vide* item No.).

............................Treasury.
The.......................................19 .

Treasurer Treasury Officer

ORIGINAL.

(To be given or sent to the payer).

Chalan for payment of money by cheques into the Treasury at...

No...........................

The person or officer on whose account payment is made and his postal address	Nature of payment	Head of account in the Treasury accounts to which the amount of the cheque has to be credited as soon as the cheque is cleared	Particulars of cheque			Particulars of intimation of credit by the Treasury	
			No.	Amount	Bank drawn upon	Date	Amount
		Total (in words and figures).					

Date..........................19 . Signature of Remitter.

Received the above mentioned cheques and amounts thereof credited under "Cheque Suspense" in the Treasury accounts, (*vide* item No.). The amount realised from each cheque and the date of credit will be intimated as soon as advice of credit is received from the Comptroller.

............................Treasury.
The.................................19 .

Treasurer Treasury Officer

INSTRUCTIONS.

(To be printed on the back of the form.)

(1) Cheques on Banks received by Government Officers should be forwarded to the District Treasury to which they usually make remittances endorsed in favour of the officer in charge of the Treasury accompanied by a chalan in this form.

(2) In the chalan all the particulars relating to the cheques should be filled in by the remitting office.

(3) The District Treasury Officer will acknowledge the receipt of the cheques and intimate the date of clearance and the amount credited to Government account, the charges incurred, if any, in clearing and in case of any of the cheques having been dishonoured, particulars of such dishonoured cheques.

(For procedure to be followed by Treasury Officers in such cases, *vide* Article 347 M.C.A.C. Vol II).

NOTE.—No cheques should be sent to the Comptroller direct for realisation.

Form 4.
Article 18.
PAYEE'S RECEIPT.

Received this.........day of ....19 from the officer in charge of Taluk/District Treasury ....

........................the sum of Rs.............. (Rupees...........) on account of ....

Voucher No.
List of
Payments for
192 .

Authority under which drawn....... ....

Station.............................

Payee's signature.

Date..................

Address, Occupation or Designation of the Payee.......................................

Receipt
Stamp
for sum
above
Rs. 20.

Examined and Entered.	Pay Rs........		*For use in Comptroller's Office.*
		Major Head	Admitted ....
		Minor Head	Objected to ....
		Detailed Head	*Vide* reasons overleaf............

Treasury Acctt. Treasury Officer. Auditor. Superintendent. Gaz. Officer.

INSTRUCTIONS.

(To be printed on the back of the form.)

(1) This form should be used for drawing money from the Treasury for advances and other miscellaneous items of expenditure, for which no special form is prescribed.

(2) The authority under which the amount is drawn should invariably be quoted and copies of sanctions duly certified by a responsible officer should be attached.

Form 5.

Article 41.

Statement of Fees, Fines, etc., realised in the Court of the .... of .... and remitted to the .... Treasury during the month of .... 192 .

Date of receipt in Court	Courts of Law												Stamps						Total			Remarks	Date of remittance to Treasury
	Sale proceeds of unclaimed and escheated property			Recovery on account of pauper suits			Fees, fines and forfeitures			Miscellaneous			Duty on impressing unstamped and insufficiently stamped documents			Fines, penalties and miscellaneous							
1	2			3			4			5			6			7			8			9	10
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		

Station..

Date..

Signature of Judge or other presiding Officer.

INSTRUCTIONS.

(*To be printed on the back of the form.*)

(1) A monthly return of all fines realised and of all remittances of fines to the Treasury should be transmitted by every Court having the power to fine, to the Comptroller, through the District Treasury.

(2) A Court dealing with a Taluk Treasury should send with the last remittance credited in the Treasury accounts of the month, its office copy of the fine statement for the month in order that the amounts entered therein may be verified by the Taluk Treasury Officer (by reference if necessary to the dates entered in the last column of the statement) who, if the amount is correct, should simply initial it and if not should note the difference. But where a Court deals with more than one Taluk Treasury, the office copy instead of being sent to the several Taluk Treasury Officers, should be sent after the close of the month to the District Treasury Officer for verification.

(3) When no fees or fines have been collected in any month "Nil" statements should invariably be submitted to the Comptroller.

(4) A fine realised in one District on account of another should not be remitted by means of a Remittance Transfer Receipt, but should be treated, for the purpose of the fine statement, as if it had been imposed in the Court in which it is realised, and an advice of the recovery sent by the realising Court to the Court which inflicted the fine, the name of the Court to which it relates being also noted in the fine statement against the credit. The Court which inflicted the fine should, on receiving the intimation, note in its statement the amount of the fine so advised and the name of the Treasury to which it was paid.

Form 6.

Article 41.

Statement of Fees, Fines, etc., received in the ....Treasuries of........District from the several Local Courts during the month of .....19 . and credited in the Treasury Account for the month.

Names of Courts	Courts of Law												Stamps						Total			Remarks
	Sale proceeds of unclaimed and escheated property			Recoveries on account of pauper suits			Fees, fines and forfeitures			Miscellaneous			Duty on impressing unstamped and insufficiently stamped documents			Fines, penalties and miscellaneous						
1	2			3			4			5			6			7			8			9
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	

District Treasury..............

The 19 .

Officer in charge of Treasury.

INSTRUCTIONS.

(To be printed on the back of the form.)

This statement should be written up monthly from the Treasury subsidiary registers and sent with the monthly treasury account to the Comptroller, accompanied by statements received from the several Courts.

Form 7 (old 8)

No. **Article 49. No.**

LAST PAY CERTIFICATE OF ....

proceeding to .... to join the appointment of or to officiate as .... on duty ....

He has drawn pay as .... at the rate of Rs............................a month, acting allowance as............................... at the rate of Rs...a month less the deductions shown below up to the ....and to no later date. He made over charge of the office of................... ....on the after/fore noon of the..

........................No recoveries
The recoveries noted on the reverse.
} are to be made from the pay of the Officer

Memorandum of Income-tax deductions is appended.

Deduction. Rs. a. p.

Life Insurance Premium (Official Branch) Policy No.........
Do (Public Branch) ,, ...
State Provident Fund Account No......................................
House rent............................ . ...
Income-tax...

Dated at .... Signature.
The ....19 . Designation

LAST PAY CERTIFICATE OF ....

proceeding to .... to join the appointment of or to officiate as .... on duty ....

He has drawn pay as ....at the rate of Rs......................................a month, acting allowance as.......................... at the rate of Rs... ...a month less the deductions shown below up to the..... ....and to no later date. He made over charge of the office of... ..... . on the after/fore noon of the..

...........................No recoveries
The recoveries noted on the reverse
} are to be made from the pay of the officer.

Memorandum of Income-tax deductions is appended.

Deductions Rs. a. p.

Life Insurance Premium (official Branch) Policy No.........
Do (Public Branch) ,, ...
State Provident Fund Account No....................................
House rent.. ...
Income-tax...

Dated at .... Signature.
The.................................19 . Designation.

Form 7 (overleaf.)

Details of Recoveries

No.	Nature of Recovery	Amount of original advance	Month of advance	Treasury at which drawn	Balance to be recovered	How to be recovered
1	State Provident Fund advance.					
2	House building advance.					
3	Motor car-cycle advance.					
4	Advance on transfer.					
5	....					
6	....					
7	....					

To be filled up in the *Office in which pay* is drawn after transfer.
Assumed charge of the office of ....
On the after/fore noon of the ....

**N. B.*—Certified that the officer did not travel on Sundays and on the holidays specified below included in the joining time.

1. Sundays on .... } Total ....
2. Holidays on ....

Dated at .... } Signature.
The......................19 . Designation.

* This certificate with details should be furnished whenever Sundays or other holidays are availed of in addition to the full preparation and joining time admissible under the rules.

Details of Recoveries

No.	Nature of Recovery	Amount of original advance	Month of advance	Treasury at which drawn	Balance to be recovered	How to be recovered
1	State Provident Fund advance.					
2	House building advance.					
3	Motor car-cycle advance.					
4	Advance on transfer.					
5	....					
6	....					
7	....					

To be filled up in the *office in which* pay is drawn after transfer.
Assumed charge of the office of ....
on the after/fore noon of the..

* *N. B.*—Certified that the officer did not travel on Sundays and on the holidays specified below included in the joining time.

1. Sundays on .... } Total ....
2. Holidays on .. ..

Dated at .... } Signature.
The ....19 . Designation.

* This certificate with details should be furnished whenever Sundays or other holidays are availed of in addition to the full preparation and joining time admissible under the rules.

INSTRUCTIONS.

(To be printed on the wrapper of the book).

(1) An officer drawing salary for the first time from any Treasury should present with his salary bill a last pay certificate, unless he is a newly appointed officer, drawing his pay for the first time.

(2) The last pay certificates of Gazetted and other officers who draw their own bills are issued by the Treasury Officer (Comptroller or other Audit Officer in the case of officers whose bills are subject to preaudit).

(3) The Head of an office should give a last pay certificate to an officer of his establishment who is transferred or deputed to another establishment or who is discharged on pension.

NOTE. When the Head of an office is himself a non-gazetted officer, he should not sign his own last pay certificate but obtain one from the relieving officer.

(4) A last pay certificate should be given even when a subordinate is transferred from one establishment to another under the same officer.

(5) A last pay certificate should be attached to the establishment or salary bill wherein the pay is drawn for the first time after transfer.

(6) In the case of an Officer discharged on pension, the certificate should accompany the application for pension, unless the applicant is continued in the service, after submission of his pension application; in which case the Comptroller, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

(7) An Officer whose duty requires him, to travel about on inspection should ordinarily take with him a last pay certificate to enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his salary as may be entered in it at his request, the balance if any being drawn at his head quarters.

(8) The form provides for noting details of deductions for Insurance, etc. The Treasury or other officer issuing the last pay certificate is responsible not only for entering in the certificate all demands against the departing officer of which he may have received notice before granting the certificate, but also for passing on any demands of which he may afterwards receive notice to the Treasury or office from which the officer will in future draw pay. In all cases of transfer the last pay certificate should specify the last regular or monthly payment; and the entire salary for the month in which transfer is made should be drawn in the new office or treasury.

(9) The blank spaces in the printed form of the certificate should be carefully filled up to enable the Comptroller to use and record the particulars without further reference.

(10) The last pay certificate of an officer who is transferred or is proceeding on leave should not be issued until the date and hour of making over charge are known to the Treasury or other Officer who has to issue the certificate.

(11) Amounts recoverable under attachment orders on the Treasury Officer should not be noted on the last pay certificate of an officer transferred to another district. In such cases the procedure laid down in Article 49, should be followed. The last pay certificate of non-gazetted officer issued by the Head of the Office should however specify the amount recoverable from the officer under an attachment of salary by a Court of Law, the attachment order being passed on to the Head of the Office to which the Officer is transferred.

(12) The date (and hour) on which the officer assumed his duties should be invariably noted in the last pay certificate itself by the Head of the Office to which he is transferred in the space provided therefor. A certificate to the effect that the officer did not travel on Sundays or other holidays included in the joining time should be furnished whenever such holidays are availed of in addition to the full preparation and joining time admissible under the rules.

(13) In order to facilitate the preparation of the Annual Income-tax returns, the Treasury officer should, when issuing a last pay certificate to Gazetted or other Officer, attach to it a memorandum of income-tax deductions in the prescribed form giving the information worked up to the date of last payment made. Similarly, in the case of non-gazetted officers whose pay is drawn on establishment bills, the above memorandum should be prepared by the Head of the office and attached to the last pay certificate of the officer under transfer.

Form 8 (old 47).

Article 50.

Register of Powers of Attorney, Probates, Certificates, etc.

Serial No.	Date of registry	Date of document	Name of principal	To whom granted	Description	Limitation c powe

1. Separate pages should be reserved for separate initials and the entries unde each initial should have a separate series of numbers.

2. In the case of probates, etc., and orders of court, the name of the court, and any number it may have assigned to its order may, with advantage, be noted in the column "Date of document."

Form 9.

Article 53.

APPLICATION FOR EUROPE FAMILY REMITTANCE.

STATION..................

DATED..............192

FROM

TO

THE COMPTROLLER TO THE GOVERNMENT
OF MYSORE.

SIR,

With reference to Article 53 of the Mysore Civil Account Code Vol. I, I have the honor to request that you will be so good as to instruct the Bankers at London, to pay to the party noted in the margin who is related to me as......, the sum of £........being the equivalent, at 1s. 6d. per rupee, or at the current rate of exchange, if such rate is higher than 1s. 6d. per rupee of Rs.......$\frac{\text{remitted in cash to the Treasury at}}{\text{deducted from my pay bill for the month of}}$ ....

The payment asked for is on account of my family remittance which I certify is *bona fide* for the $\frac{\text{support}}{\text{education}}$ of my family dependent on me in England.

I have the honor to be,
Sir,
Your most obedient servant,

TREASURY OFFICER'S CERTIFICATE.

Certified that the sum of Rs..........................
$\frac{\text{has been received in cash and credited in the Treasury accounts}}{\text{deducted from the pay bill of the officer for}}$ ....
..............19.. cashed
$\frac{\text{on............19... to “Europe Family Remittances.”}}{\text{on............19...}}$

Treasury Officer,
............District.

Dated............192

INSTRUCTIONS.

(To be printed on the back of the form.)

1. An officer belonging to the Mysore Local Service will be permitted to make family remittances to England at a special privileged rate of exchange at 1s. 6d. the rupee or at the current rate of exchange if such rate is higher than 1s. 6d. per rupee provided that such remittances shall in no case exceed one-half the officer's monthly salary or a maximum limit of Rs. 15,000 per annum.

2. Europeans not being lent officers or British pensioners, who are in the independent employ of the State are also entitled to make family remittances.

3. Officers while on privilege leave, whether they draw their pay in India or in England are allowed the benefit of making family remittances at the concessional rate.

4. Family remittances at the privileged rate of exchange cannot be allowed to accumulate for more than one month. But if owing to absence on tour or other good cause shown to the satisfaction of the Comptroller any officer has been unable to make his family remittance during any one month or during two consecutive months, he may be allowed to remit the same with his remittances for the next month subject to the prescribed maximum, certificate and other conditions.

5. An officer should apply for family remittances at the privileged rate only when such remittances are actually required for the *bonafide* support, or education of the members of his family entirely dependent on him.

Note.—The term "Family" includes the officer's wife, his legitimate and step children residing with and wholly dependent on him; and also his parents, sisters nephews and brothers, if wholly dependent on him.

6. Remittance at the privileged rate is admissible only when such member or members actually reside out of India in a country with gold coinage.

7. Applications for family remittance will be sent in the prescribed form and with the treasury credit certificate to the Comptroller who will arrange for it with Messrs. Coutts & Co., London.

8. In the application for a family remittance, the name of the particular member or members of the family for whose support or education the remittance is desired and their relationship to the officer should be entered.

Form 10 (New).

Article 54.

Statement of rent deducted in the establishment bill of................for the month of 19 .

Locality	Name of building	Name of occupant and designation	Monthly salary of occupant			Amount of rent recovered			Remarks (Where a full month's rent is not paid, particulars of the broken period for which part payment is made and the reason therefor should be noted in this column.)
			Rs.	a.	p.	Rs.	a.	p.	

Station.............. }
Dated................ }

Signature of the Head of the Office.

(NOTE.—Government accepts no responsibility for any fraud or mis-appropriation in respect of money on cheques or bills made over to a messenger).

Form 11. (old 10 and 10 A.)

Article 58.

Gazetted Officer's Salary Bill.

Name...Audit No.........

Designation ....

FOR USE IN DISTRICT TREASURY.

District.......................

Voucher No.............

I or II list of payments

Month.................192 .

	Monthly rate Rs.	a.	p.	Amount Rs.	a.	p.
Received for the month of..................................19 .						
My pay as...						
Acting allowance...						
Duty Allowance						
Deputation allowance...						
Local allowance						
House rent...						
Fixed travelling allowance..						
Conveyance allowance						
Total claim Rupees.........						

Less deductions noted below :—

Nature	Amount Rs.	a.	p.	Nature	Amount Rs.	a.	p.
1 Premium for State Life Insurance on Policy No............				7 Objection book Advance.			
2 Do Public Insurance on Policy No.........				8 House building advance...........			
3 State Provident Fund subscription Account No...........				9 Loan scholarship or other Educational advances.........			
4 Do Refund of withdrawal.				10 Motor car advances.			
5 Income-tax on Rs......				11 Do interest on balance of Rs.........			
6 House rent.				12 Other deduction (to be specified).........			
				Total deductions.			

Net amount payable (in words) Rupees...

*If more than one policy is held the number of only the first policy need be noted.

Debit (Gross Amount) Rs...	Less credits	Amount
	Life Ince. Fd.	
Major Head........	Provdt. Fd.	...
Minor Head........	Income-tax	...
Sub Head	H. B. Adv.	...
Detailed Head..............	Motor car adv.	
	....	
	Net Amt. paid	...
	Total	...

Payable at................ Treasury $\frac{\text{by cheque}}{\text{in cash}}$

on.........Bank.

Passed for Rs. ( ) Rupees............

Auditor Supt., Asst. Comptroller,

Dated...............19 .

Paid stamp.

Contents received.

Space for Stamp

Signature and designation.

Date............Station...... ...

Please pay to...... ....

Signature and designation.

Contents received.

Banker or Agent.

Pay Rs......... .. ..

Treasury Officer.

Accountant.

Dated...............19 .

INSTRUCTIONS.

(To be printed on the back of the form.)

1. An officer proceeding on or returning from leave or deputation should send to the Comptroller a certificate of transfer of charge in the prescribed form before presenting his bill for payment at any treasury.

2. A salary bill may be enfaced to a Banker or other recognised Agent and submitted for collection through such Banker or Agent. This will obviate the necessity of the officer concerned attending in person or by messenger, as payment may then be made direct to the Banker or Agent.

3. An officer presenting his salary bill to the Comptroller for pre-audit and payment may ask for payment by a cheque on the Bank of Mysore or the Imperial Bank of India, Bangalore, in which case, he should make the following endorsement on his bill : " Please pay by cheque on the Bank of Mysore or Imperial Bank of India, Bangalore ". A cheque in his own favour as desired will then be handed over to him or his messenger in return for the token issued. He can then either cash the cheque from the said Bank or get it credited to his account with it or any other Bank by making an endorsement on the back.

4. An officer who signs his own bill while absent on leave must either present it in person or furnish the life certificate below, which must be signed by a responsible officer of Government or some other well-known and trustworthy person.

LIFE CERTIFICATE.

" Certified that Mr.................. is alive on this date.

Station ....

Dated .... 19 .

Signature and designation."

5. An officer transferred from one station to another and taking the benefit of Sundays and holidays within the meaning of joining time rules, must record a declaration that he did not actually spend in travelling the said Sundays or holidays.

" Certified that the following Sundays and holidays were not actually spent in travelling :—

(1) Sundays on ....
(2) Holidays on......................
Total of (1) and (2) ....
Station......................Signature of the officer.
Dated........19 ."

6. An officer appointed substantively to an appointment, or promoted substantively must attach a certificate that he has submitted proposals for first or further insurance as the case may be or failing insurance has contributed to State Provident Fund.

" Certified that I have submitted proposals for first (further) insurance to the Secretary, Mysore State Life Insurance Committee and undergone medical examination on..........or failing insurance, have contributed to State Provident Fund.

Dated........ Signature of officer."

7. If on account of absence on leave or transfer to some other appointment, any of the allowances be not claimable for the whole month or be admissible at different rates for different parts of the month, the broken periods for and the rate at which it is drawn should be stated against the entry concerned.

8. An officer drawing salary for the first time from any Treasury should present with his salary bill a last pay certificate unless he is a newly appointed officer drawing his pay for the first time, when a health or vaccination certificate and an order from the Comptroller should be attached to the bill. Proper evidence of age, as required in Para 27 of Annexure to Mysore Civil Account Code, Volume I, should be furnished to the Comptroller before the first month's salary is drawn.

Form 12 (old 11).

Article 62.

REPORT OF TRANSFER OF CHARGE BY OFFICERS.

No........Office of ....

Station.......................

Dated ....

1. Name of relieved officer.........................
2. Designation of relieved officer...................
3. Name of relieving officer.........................
4. Designation of relieving officer... ....
5. Date and hour of transfer of charge..............
   ....
6. Authority under which the transfer is made........
7. Reason for transfer of charge....................

Certified that

(a) 1. Separate statements showing the details of cash, stamps, opium, ganja and bill forms in stock (*Vide* Art. 62, M. C. A. C. Vol I).

2. and a statement of unadjusted advances and unremedied objections in the prescribed form have been attached to the charge report forwarded to the Comptroller.

(b) an acknowledgment of the permanent advance in the prescribed printed form (*Vide* Art. 103, M. C. A. C. Vol. I.) will be attached to the next salary bill of the relieving officer.

N. B.—Certificate No. (a) 1 is required in cases of transfer of charge of Taluk Treasuries by Amildars, and of District Treasuries by Deputy Commissioners.

Signature of relieved officer.
Signature of relieving officer.

NOTE.—This report is not required when the transfer of charge is due to an officer proceeding on casual or compensation leave.

To—

* 1. ....
o 2. ....
3. The Comptroller to Government.
4. The Secretary to Government of Mysore.

NOTE.—* Here enter the name of the immediate official superior and his designation.

o Here enter the name of the Head of the Department and his designation.

INSTRUCTIONS.

(To be printed on the wrapper of the book.)

1. Every transfer of charge of a Gazetted officer or an Amildar proceeding on leave or on transfer or returning from leave (irrespective of whether such officer is in immediate charge of the office or a section of the office or attached to an office as a general or an extra assistant) should without fail, be reported by post of the same day to the Comptroller.

2. In the case of an officer, having independent charge of a public treasury, statements of the cash balance, of the stamp, ganja and opium stores and also of the bill forms in stock, should be prepared, signed by the officer taking charge and forwarded to the Comptroller with the charge report.

NOTE.—This rule only applies to charges of Deputy Commissioners and Amildars and not to transfer of executive charge of the treasury between their subordinates ; in the latter case the fact of the transfer should simply be advised to the Comptroller.

3. A statement of unadjusted advances and unremedied objections should be given by the relieved to the relieving officer in the forms prescribed in Rule 3 of Article 62 M. C. A. C. Vol I and a copy of the same attached to the charge report submitted to the Comptroller.

Head quarters

Form 13 (Old 12,12 A and 18.)

Articles 64 and 88.

Travelling Allowance Bill of..........and his Establishment for the month of 19

Name	Designation	Actual pay of the appointment	Dates and hours of journeys and halts		Route		Purpose of journey	Kind of journey i.e., by road or rail, (mail or ordinary)	Number of miles	Allowances claimed							Total of each line	Remar
										Mileage by road or actual expenses		Daily allowance			Railway fare			
			From	To	From	To				Rate	Amount	Number of days	Rate	Amount	Class single or double	Amount		
1	2	3	4		5		6	7	8	9		10			11		12	13
										Total							......	
										Less undisbursed Travelling Allowance short drawn per List attached.							......	
										Net amount required.								

Net Amount in words

....

....................................19

Head of office.

Form 13—*concld.*

1. Certified that all the amounts included in bills drawn...... months.

previous to this date (with the exception of those detailed in the appended list whereof the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamps duly defaced for every payment in excess of rupees twenty.

(2) also that the allowances claimed in this bill for non-gazetted ministerial or menial officers for journeys by road do not exceed their actual travelling expenses and that under my orders and to my knowledge they/he travelled by† ....(Art. 591 (ii), M. S. R.)

†Here state the conveyance used.

(3) also that it was necessary for the officers for whom halting allowance at headquarters is claimed to keep up the whole or part of their camp equipage during such halt and that the expense incurred on this account was not less than the halting allowance claimed (Article 585 M. S. R.)

Clause 2 should be scored out with a pen when no mileage is claimed under Article 591 (ii) M. S. R. and clause 3 when there is no claim under Article 585.

(4) also that I have taken pains to ascertain the length of the marches mentioned in the bill and have shown them accurately to the best of my knowledge and belief.

(5) also that I travelled by 1st class on the days for which 1st class railway fare is claimed, or

that I paid not less than the amount herein charged in railway fares for myself, my family, my servants and my personal luggage on the days for which railway fare is claimed.

(6) also that menials for whom road mileage is claimed were not given seats in carts paid for by Government for the following reason.

2. I have attached the sanction obtained for taking.......... (conveyance) by railway from........ to........

....
........19

	Rs.	a.	p.
Allotment for 19.. 19..			
Expenditure including this bill.			
Balance.			

Head of the office.

Paid Stamp.

Pay Rs................

Examined and entered.
Accountant.

Treasury Officer.

INSTRUCTIONS.

(To be printed on the front page.)

1. Journeys of different kinds, and Journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.

2. The daily allowance of an officer acting in an appointment should be calculated on the pay or salary. (In the column "pay" the full sanctioned pay of an appointment officiated in should be shown but in the column "designation" the word "acting" should be entered, against officers who are officiating in appointments and the actual salary entered).

3. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on travelling allowance bills.

4. When the first item of travelling allowance to any officer is halt, the date of commencement of that halt should be stated in the "remarks" column.

5. No more than one bill for the same establishment and for the same month should be prepared and submitted for audit. If, for any reason, a supplemental claim has to be preferred, the bill should be headed "supplemental" and a certificate should be recorded on it, to say that the allowance was not included in any of the former bills. It should also be explained why the claim was omitted in the original bill.

6. The hours at which a journey began and ended should always be noted.

7. A certificate should always be inserted in the case of a non-gazetted ministerial officer or a menial making a road journey which does not exceed twenty miles to the effect that he was ordered to travel by public or hired conveyance.

8. Whenever mileage is claimed for a journey which can be performed by rail, or partly by rail and partly by road, the claims should be accompanied by an explanation duly accepted by the controlling or countersigning officer that the road journey was made in the interests of public service for purposes of inspection or for other causes which should be clearly stated. This concession is ordinarily to be granted for the forward journey only. If mileage is preferred for the return journey also, the necessity should be fully detailed.

9. Claims on account of Travelling Allowance of officers summoned to give evidence must be supported by certificates from courts in the prescribed form as specified in Article 625 Mysore Service Regulations.

10. Such of the printed certificates in the bill as are not necessary should be scored through, and those retained should each be attested with the initials of the drawer of the bill.

11. Purpose of journey should be specifically stated.

12. Number of miles travelled by road, whether independently or in continuation of railway journey should always be entered in column 8 of the bill.

13. Travelling allowance should not be claimed for journeys within a radius of 5 miles from head-quarters, nor can this distance be added on to a journey beyond it performed the same day.

14. Mileage should not be drawn for Gazetted Officers and non-gazetted Executive establishments for marches of not more than 20 miles.

15. When mileage is claimed for menials, the reason for not providing them with seats in carts engaged at Government cost should be given.

16. When officials are transferred, the period of transfer to the new place should invariably be stated and the pay drawn by them before and after the transfer specified. It should also be clearly noted whether the transfer is in the interests of public service or otherwise. In case of reversions the cause of such reversion should be specified.

17. Fractions of a mile in the total of a complete journey performed by a person should be omitted and not added on to the fraction of a mile due to another complete journey in the same month.

18. Halts for more than 10 days made at a place should always be supported by the sanction of the Heads of Departments specified in Appendix R of the Mysore Service Regulations.

19. Claims tor mileage for distances of 50 miles or less in respect of road marches of over 50 miles should not be preferred on the ground that sanction of Government is necessary for the latter. The claim should be preferred only after sanction is obtained.

20. The certificate No. 5 printed on the bill must be furnished by officers entitled to travel in the first class. This certificate should be furnished in support of all claims to travelling allowance for journeys by rail whether the allowance claimed is railway fare or daily allowance.

21. Whenever undisbursed travelling allowance is shortdrawn, particulars regarding the name and designation of the officer period of claim, amount shortdrawn and the month in which it was originally drawn should be furnished in the statement to be attached to the bill.

Form 14 (old 13).

Article 69.

Detailed Statement of the establishment of the...........as it stood on 1st July 19 .

Latest Government order gene- ally revising r creating post	Present incumbent, date of			Name of section and post	Date of the incumbent's birth (as near as possible) or age on 1st July 19......	Name of incumbent	Pay of post			Pay of present incumbent and total of each section
	(1) First appointment into Government Service (pay)	(2) Appointment to present post	(3) Promotion to present pay				Minimum	Rate of increase	Maximum	

*Detailed statement of New Names, Leave, etc.

New names of non-gazetted officers	From what office and on what date transferred or with what bill the health certificate was furnished	Names of non-gazetted Officers which were in the annual return of previous year but are now omitted	From what date ceased to be borne on the establishment, and why	Non-gazetted officers who have been on leave (other than privilege or casual or compensation leave,) or under suspension, during the year	Description and period of leave, suspension, from and to what date (NOTE.—In case of suspension, state whether the suspension period will count towards pension. Article 282 M. S. R.)

his Statement should be printed in the last page of the form.

Form 15. (old 14.)

Article 71.

Statement of proposition for revision of establishment.

Name of Office to which the Proposition relates...

Nature of charge											
Present Scale						Proposed Scale					
No.	Designation	Pay			Average cost	No.	Designation	Pay			Average cost
		Minimum	Rate of Increase	Maximum				Minimum	Rate of Increase	Maximum	
1	2	3	4	5	6	7	8	9	10	11	12

Proposition						
Permanent		Temporary				
Increase per month	Decrease per month	Increase per month		Decrease per month		Orders of sanctioning authority
Amount	Amount	Period	Amount	Period	Amount	
13	14	15	16	17	18	19

INSTRUCTIONS.

(To be printed on the front page.)

(1) A proposition statement is necessary for

(i) cases of general revision of establishment.

(ii) other schemes which involve a recurring expenditure of Rs. 1,200 per year or more,

and (iii) proposals which cannot be set out clearly without it.

(2) The proposition statement should relate strictly to the section or part of the office affected by the proposals. As regards other parts or sections of the office, neither details nor figures of total cost need be included. Where a section consists of both superior and inferior servants, details need be given only of the class affected, if a saving of labour will result from the adoption of this procedure.

(3) When the pay of any post, existing or proposed, rises from a minimum to a maximum, by periodical increments, the average monthly cost, not the actual or the commencing cost must be given. The average cost should be calculated as laid down in Article 78 Mysore Service Regulations.

(4) All fixed (and not variable) allowances, such as, local allowance, conveyance allowance, fixed house rent, clothing allowance, if the scale is fixed, should be included along with the pay of the appointments to which such allowances are attached.

(5) The increase or decrease caused by a proposal should be shown against each appointment affected.

(6) The proposition statement should be forwarded to Government in duplicate through the Comptroller, accompanied by a re-appropriation statement, when necessary.

(7) No proposals for revision of establishments should be submitted after the close of the first two quarters of the official year except when called for by Government.

(8) Officers on provincial scale, *e.g.*, Sub-Assistant Surgeons, Police Inspectors, constitute separate establishments by themselves and whenever any increase or decrease of their emoluments is proposed, the proposition statement hould be for that class of officers only and for the whole State without the specification of any other class of establishment in any particular district.

Form 16 (old 15.)

Article 73.

Detailed bill of Permanent Establishment of the..........for the month of ....19 .

Serial No.	Name of section and of incumbent	Name of post	Pay and acting allowance claimed (separately) for Government servants present on duty			Leave allowances claimed (separately) for absentees			Pay, acting or leave allowances held over for future payment			Fines			Net amount			Fund and other deductions (*vide* also deduction statements attached)							Remarks
																		Mysore State Life Insurance Premium			Other deductions				
																					Nature	Amount			
1	2	3	4			5			6			7			8			9			10	11			12
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	
	Carried over																								

FORM 16—*contd.*

Serial No.	Name of section and of incumbent	Name of post	Pay and acting allowance claimed (separately) for Government servants present on duty			Leave allowances claimed (separately) for absentees			Pay, acting or leave allowances held over for future payment			Fines			Net amount			Fund and other deductions (*vide* also deduction statements attached)							Remarks
																		Mysore State Life Insurance Premium			Other deductions				
																					Nature	Amount			
1	2	3	4			5			6			7			8			9			10	11			12
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	
	Brought forward																								
	Total ...																								
	Total net amount.																								

Deduct:—(i) Undisbursed pay as detailed below. Rs..................
(ii) Recoveries ordered by the Comptroller in his No......dated....
(iii) Fund and other deductions (as per statements attached.)
State Life Insurance Fund.........
State Provident Fund.........
Income-tax.........
Rent of buildings.........
House building advances ....
Objection Book Advances.........
Bicycle advances.........
Other deductions to be specified.........
Total deductions
Net sum required for payment (in words.)

Note.—The total of each section should be entered in red ink

FORM 16—*contd.*

(1) Certified that all salaries included in bills drawn ....months previous to this date (with the exception of those detailed below, whereof the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that the receipts have been taken in acquittance rolls filed in my office. with receipt stamp duly defaced for every payment in excess of Rs. 20.

Details of pay of absentees refunded by deduction in this bill.

Name of section and incumbent	When drawn	Period of claim	Amount			Reasons for non-disbursement
			Rs.	a.	p.	

(2) Certified that I have satisfied myself that all officials permanently entertained and the insured officials who have received permanent increase to their pay, during the month have duly submitted their proposal for the first and further insurance or failing insurance have contributed to the State Provident Fund as required by rules.

(3) Certified that all officers in inferior service on pay less than Rs. 20 per mensem whose names are omitted from, but whose pay has been drawn in, this bill, have actually been entertained during the month.

(4) (a) Certified that no person in superior service has been absent either on deputation or suspension, with or without leave (except casual and compensation leave) during the month of........

(b) Absentee statement enclosed.

NOTE.—When an absentee statement accompanies the bill the above certificate No. 4 (a) should be struck out.

(5) Cert
Regu
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(6) Certi
pers
(7) Certi
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mon

nd to Part III Mysore Se
ve and departures from
the service books under my
ed extra-ordinary leave wit
ntered in the service book of
ence of date of birth has
ot in the case of those empl
are no new employees during
ions contained in Governm
der No. G. 1227—87 G. M.
ure and designation of the
Head of the Offi

FORM 16—*concld.*

FOR USE IN TREASURY.

Pay Rs..

Examined and entered.

Accountant.......................Treasury Officer

Date..........

Paid Stamp..................

Major Head..

Minor Head..

Detailed Head..

Total amount of bill Rs..

Deduct credits..

Net amount..

FOR USE IN COMPTROLLER'S OFFICE.

Admitted..

Objected to..

Reasons for objection..

Date..........Auditor. Supt. G. O..................

INSTRUCTIONS.

(*To be printed on the front page*).

Pay bills should be prepared in this form, separately, for permanent and temporary establishments. Against each post should be shown (except in cases referred to in note 1 below) the names of both the substantive and officiating incumbents, and against each temporary post should also be noted the sanction thereto. In the first money column should be shown the full amount of salary and in the second money column the full amount of leave allowance whether drawn or not. In the third money column should be noted the amount held over for future payment and in the fourth, fines, if any. The fifth money column will be used to show the amount actually drawn for each incumbent. Deduction made from the pay of each officer should be shown in columns 9 to 11. When salary is drawn for a portion of a month only, the rate at which it is drawn and the number of days for which it is claimed should be stated either against the name of the employee in the body of the bill, or in the remarks column; In cases of transfers, the salary earned in the old and the new offices and the joining time allowance should be separately shown. The salaries of persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

NOTE.—(1) The names of all inferior officers whose pay is less than Rs. 20 may be omitted in the pay bills.

NOTE.—(2) The claims of Government servants whose names are omitted from the bills under note 1 above should not be lumped together and entered as a single item in the bills. The bills in such cases should show separately the numbers on different rates of pay, or with different designations. The claims of persons on leave should also be shown separately with particulars regarding the kind and period of leave.

(2) The total amount of Insurance premia, subscriptions to the State Provident Fund, recoveries on account of house building advances, etc., and recoveries, if any, ordered by the Comptroller or other officer should be deducted from the total amount payable on the bill shown in column 8, supported by separate schedules giving the detailed items of the several deductions.

(3) In the case of a recovery ordered by the Comptroller, full particulars of deductions should be given.

(4) The monthly bill should be supported by an absentee statement in form 17 if a person in superior service was absent during the month either on deputation or suspension, or with or without leave. If no person in superior service was absent during the month, the certificate No. 4 (a) printed at foot of the bill should be signed by the Head of the office.

(5) When the name of any person appointed, whether permanently or temporarily or on probation to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last pay certificate showing dates of making over and receiving charge, advances outstanding, etc.,) or if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health or vaccination certificate, as required by Articles 31 and 32 of the Mysore Service Regulations must accompany the bill. In the case of new

appointments the number and date of sanction creating the new appointment should be quoted in the bill in which pay is drawn for the first time.

(6) To the first bill in which a periodical increment is drawn by any officer, a certificate in Form 18 should be appended.

(7) Arrear pay should be drawn, not in the ordinary monthly bill but in a separate bill in the same form, the amount claimed for each month being entered separately, with quotation of the bill from which the charge was omitted or withheld or on which it was refunded by deduction, or of any special order of Government granting a new allowance; such bills can be presented at any time, subject to the conditions laid down in Article 84 M. C. A. C. Vol I and may include as many items as are necessary. Only one bill is sufficient for all arrear claims of different months which are drawn at the same time, particulars of claims of different months being, however, shown separately in the bill.

(8) As the monthly bill should include the full claim for the month, whether drawn or not, no subsequent claim preferred in an arrear bill which is not covered by the amount thus shown as undrawn in the monthly bill or by an amount refunded into the treasury or by a fine which has been remitted, will be paid without full explanation of the circumstances under which it was omitted from the monthly bill.

For drawing the amount of a fine recovered by short drawal from ithe pay of an officer, no other authority than the order remitting the fine as necessary.

A certificate that the amount claimed has not been drawn in any of the previous bills should be recorded on each arrear bill.

(9) Whenever conveyance allowance is claimed for any officer, a certificate that the officer maintained the required conveyance should be recorded on the bill.

Form 17 (old 16).

Article 75.

List of absentees on the establishment of............for the month of............19

Name and designation (substantive) of absentee		Pay of absentee (rate per month)				Nature of absence					Absentee allowance
		Minimum	Rate of increase	Maximum	Actual	Kind	Period	Office to which transferred	Date and hour of commencement of absence	Date and hour of return (to be filled in when he returns)	Rate per month
Name 1	Designation 2	3	4	5	6	7	8	9	10	11	12

Acting officer			Acting allowance	Cost of absence	Remarks
Name	Substantive post	Substantive pay	Monthly rate	Monthly rate Total of columns 12 and 16	
13	14	15	16	17	18

Certified that no other kind of leave is by rule admissible to officers who have been granted extraordinary leave without allowances.

Dated............19 .

Head of Office.

INSTRUCTIONS.

(*To be printed on the front page.*)

1. When an officer is absent from any cause, such as deputation, suspension, or leave, or without leave, etc., the particulars of the absence and the arrangements made in consequence should be shown under the appropriate columns in the absentee statement. When the officer is on other duty or deputation the nature of the duty or deputation, with the number and date of the Government Order sanctioning the deputation should be specified. If the absence extends over a period of more than one month, the particulars thereof and of the arrangements made in consequence should be repeated in the statement for each month. When an extension of leave is granted, the fact should be stated in the column for remarks.

2. The entry in column 7 should be one of the following:—

    1. Furlough on full average salary.
    2. Do half average salary.
    3. Do on Medical certificate.
    4. Do not due.
    5. Privilege leave.
    6. Combined leave (Period of each kind of leave to be stated).
    7. Leave without allowances.
    8. Temporary transfer. (full pay 1 only part pay of appointment, being available, Art. 61, M. S. R.).
    9. Deputation (to a special temporary appointment.)
    10. Suspension.

3. In Columns 10 and 11 it should be stated whether the departure or return occurred forenoon or afternoon on the date mentioned

4. When an officer is absent on special temporary duty or temporary transfer, columns 1 to 11 and 13 to 16 of the absentee statement will be filled in, and the word "Deputation" or "Transfer" entered in column 7 with a note, in the column of remarks, of the particular appointment held.

5. If an officer is suspended, all the columns 1 to 17 should be filled in and the word "Suspension" entered in column 7, while in the last statement in which a suspended officer's name appears, it should be noted in the column for remarks whether or not the period of suspension counts for pension, and the order of reinstatement should be submitted with the bill.

6. Each chain of arrangement consequent on each absence should be separated from others by a line ruled across the absentee statement after the name of the last acting officer.

7. When, by reason of an absentee not drawing any part of the pay of his substantive appointment, a substitute is appointed on full pay, the words "*Sub-pro-tem*" should be written in the column for remarks.

8. If an officer is absent on casual leave or compensation leave, he does not forfeit any part of his pay for the period of his absence, and he should not be reckoned as on leave ; nor should his name be included in the absentee statement, nor his absence noted in his service book.

9. The substantive appointments held by both the Absentees and Acting Incumbents should be clearly noted. In any case, in which an officer holds no such appointment the word ' Outsider " should be noted in column 2 or 14.

10. When any officer, who is granted leave, has previously served under a local fund or a foreign employer, a detailed report should be made on the following points:—

(*a*) Particulars of contribution recovered in respect of leave allowances.

(*b*) If no contribution is recovered for leave allowances, the amount of leave allowances payable from the several sources according to Rule of proportion.

11. A certificate that no other kind of leave is admissible to officers who have been granted leave without allowances should be furnished in the absentee statement.

Form 18 (old 17).

Article 78.

Periodical Increment Certificate.

Certified that the officers named below are allowed the sanctioned periodical increments from the dates cited in column 8 for approved service:—

(1) Having been the incumbent of the appointment specified for not less than..........years from the date in cloumn 7 after deducting periods of suspension for misconduct and of absence on leave without pay.

(2) Being entitled to the increments as shown in the explanatory memo attached.

Name of Incumbent	Whether substantive or acting	Appointment		Rate of increment		Date of last increment (or of appointment to post)	Date of present increment	Pay after present increment	Suspended for misconduct		Leave without allowance	
		Maximum	Minimum	Annual	Biennial				From	To	From	To
1	2	3	4	5	6	7	8	9	10	11	12	13

N. B.—The figures (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo should be submitted in any case in which an increment is given otherwise than for continuous service for the prescribed period.

Station....................

Dated.....................

Head of Office.

INSTRUCTIONS.

(To be printed on the back of the form.)

1. To the first bill in which a periodical increment is drawn by any officer, a certificate in this form should be appended.

2. The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due for continuous service of the prescribed term, less only periods of suspension and leave without allowances. An increment, so certified, may be drawn in the establishment bill without further authority. In all other cases, the second alternative form is required and whenever this form is used, the certificate with the explanatory memo (which should show briefly, but clearly the grounds on which the increment is claimed) should be submitted to the Comptroller, who will pass and return it after check, and the increment may be paid only on a certificate so passed.

Form 19.

Article 103.

ACKNOWLEDGMENT OF PERMANENT ADVANCE, ETC.

To be attached to the salary bill for the month of July payable in August.

Office of the....................

1. I certify that the Furniture Register and the catalogue of books of this $\frac{\text{Office}}{\text{Institution}}$ have been properly written up and kept upto date during the year ending June..............
The articles and books have been counted and examined by me
(under my direction and supervision) my Gazetted Assistant Mr........ on dates..............They are in good condition and agree with he Furniture Register and catalogue of books as written up to 30th June 19.........

2. I hereby acknowledge that the amount of Rupees............ the permanent advance of the $\frac{\text{Office}}{\text{Institution}}$ is due from and has to be accounted for by me.

Station.............. Signature........................

Date................ Designation of Officer..........

INSTRUCTIONS.

(To be printed on the back of the form)

1. Each officer, who has obtained a permanent advance, should attach to his salary bill for July of each year payable in August, a short acknowledgment, that the amount is due from and is to be accounted for by himself. The form provides, in addition, for record of the verification of the library and furniture registers.

2. An officer having subordinates who require petty sums should spare a small portion of his advance for their use, taking acknowledgments from them in the same way as he himself furnishes the Comptroller, and retaining them in his office.

3. The acknowledgment should always be for the full amount at the debit of the officer including portions of the advance held by his subordinates.

4. When more than one advance is held by an officer, the aggregate amount held by him should be entered on the face of the acknowledgment and the particulars making up that amount entered on the reverse there of.

Form 20.

Article 103.

Acknowledgment of permanent advances, etc., to be attached to the first salary bill of the relieving officer presented after the transfer of charge.

Office of the....................

1. We certify that the Furniture Register and the catalogue of books of this $\frac{\text{Office}}{\text{Institution}}$ have been properly written up and kept up to date. The articles and books have been counted and examined by $\frac{\text{us}}{\text{the Office Assistant Mr........}}$ under our direction and supervision on the..............19......They are in good condition and agree with the Furniture Register and catalogue of books as written up to this day.

2. I..............(Relieving Officer) certify that I have this day taken over the sum of Rupees.................................. being the permanent advance of this $\frac{\text{Office}}{\text{Institution}}$ from Mr............ (Relieved Officer) and the amount is due from and has to be accounted for by me.

Station..............	Signature of Relieved Officer.
Date................	Signature of Relieving Officer.

NOTE—When there is a transfer of charge of an office, this certificate should be written up and signed by both the relieved and relieving officers and the certificate should be attached to the first salary bill of the relieving officer presented after the transfer of charge.

Form 21.

Article 104.

Register of Contingent charges of the..........Department of the..........District, for 19....19....

Left-hand page.

Date	To whom paid	No. of Sub-voucher Contingent abstract	Detailed Heads of Budget										
			Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column										
	Appropriation for each head												

Right-hand page.

Detailed Heads			Unusual charges		Total of each contingent abstract	Total of each month's bill	Date of detailed bill	Date of admission with initials	Remarks
Sub-division of detailed heads									
			Description	Amount					

INSTRUCTIONS.

(To be printed on the wrapper of the book.)

1. A register of contingent expenditure shall be kept in each office and the initials of the Head of the office or of a Gazetted Officer to whom this duty has been delegated by him shall be entered against the date of payment of each item.

2. Every item paid from the permanent advance, no matter on what account, must be entered at once in the contingent register in its proper column. An advance made from the permanent advance, such as railway fare to peons, should be entered under the column" advance". When advances are subsequently adjusted, the fact of adjustment should be noted in the Remarks column.

3. The allotments sanctioned for each head of expenditure should be entered in the register at the commencement of the year as also the additional allotments and transfers that may be subsequently sanctioned.

4. As the office cashier pays away any money, he will enter the date, name of payee, and number of sub-vouchers in the three columns to the left, the amount in the proper column (marking off all the others) as also in the total column, and in the case of any unusual charge, he will also take against the description the initials of the officer incurring it. Bills for which payments are not made in cash but which are adjusted by the Comptroller should be noted in red ink. At the end of each month, the forward total of each column should be made in the disburser's register and when the foot of the page is reached, it should be carried forward in ink to the top of the next. A progressive total of all the columns must be made monthly, immediately after the monthly total and will include all payments under each head, as also all work bills from the commencement of the year up to the end of the last expired month.

5. When it is necessary to draw money for contingent expenses from the Treasury, the cashier will rule a red-ink line across the page of the register or registers, add up the several columns and post the several totals and then prepare a bill for encashment at the treasury for the total amount to be recouped, making needful entries in the register.

6. The officer, countersigning the bill, should also note the amounts of such countersigned bills in a register maintained in the same form. There will thus be two registers of the same form in the offices of the disburser and the countersigning officer. In the first a single line will be given to each sub-voucher, in the second to each monthly bill except that each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the disbursing office for record of the numbers of sub-vouchers but in the countersigning office it would be blank. Again, for the columns to the right, that concerning the detailed bill would show in the disbursing office the date of its despatch, in the other, the date of its receipt. The column for date of admission would, in the countersigning office, show the date of despatch of the countersigned bill, while in the case of the disbursing office, it would record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

Form 22.

Article 104.

Receipt for Service Postage Stamps.

Office of the......... ....

To

The Officer in charge of the Treasury at.......................... ....

I request the delivery for cash of the following Service Postage Labels for the requirements of the public service:—

Number required	Denomination of Service Labels	Amount			Amount in words
		Rs.	a.	p.	
	Tota ..				

I certify that the Service Postage Labels charged for in previous bill have been duly expended on the public service as per account kept thereof.

Station.......................... Signature.

Date.............................. ....Designation.

Received the above amount Rupees (   ).. ....for the Service Postage Labels enumerated, issued this ....day of.....................

Treasury Officer.

Form 23.

Article 107.

Abstract Contingent Bill.

Office of................................

For the month of...................................

..............................Treasury

I—II list of payments for......19......

Nos. of Sub-Vouchers	Description of Charge and date of authority (where special sanction is necessary)				Amount		
		Rs.*	a.	p.	Rs.	a.	p.
	Total ...						

Dated at
The 19

Received Contents.
Drawing Officer.

*This column should, when charges are described, exhibit the component parts of the detailed head. The total of each detailed head will be entered in the next column.

The Treasury Officer will make payments on this form as often as required, but the drawer should be careful to include in the Detailed Contingent Bill of a month only the amount of all abstracts encashed at the Treasury during the month.

NOTE.—If this bill is headed with any month other than that in which it is presented for payment, or if the certificate overleaf regarding submission of detailed bills is not signed, the Treasury Officer must return it for correction or for the requisite certificate.

Form 23—(Overleaf.)

NOTE.—The following certificate must be signed in all cases. If the bill bears date within the 15th of the month, the word "Current" may be changed to "last." The Treasury Officer should refuse to encash a bill unless the proper certificate is signed.

I certify that my Detailed Contingent Bill for all contingent charges drawn by me prior to the 1st of the current month has been forwarded on.................with all necessary vouchers to the Head of my Department for countersignature and transmission to the Comptroller of Mysore,

Dated at

The 192 Signature and designation of Drawing Officer.

Space for Treasury—

Date,
Examined
and entered.

Pay Rs. ... { Major Head
Minor Head
Detailed Head

Head Accountant *Treasury Officer* *For use in Comptroller's Office,*

Admitted
Objected to

Date Auditor Supt., G. O.

INSTRUCTIONS.

(To be printed on the back of the form.)

1. When it is necessary to draw money for contingent expenses from the Treasury, as for example, when the permanent advance begins to run short, and in any case at the end of each month, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in an abstract bill. He will then lay the bill with the sub-vouchers and registers before the Head of the Office who will carefully scrutinise the entries, initialling them in the contingent register, if this has not already been done by him, and sign the bill, which the cashier will then date and number and present for payment at the Treasury.

2. When the advance is running short, a demand may be presented in excess of the balance ; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

3. Contingent charges should be classified according to the detailed heads of contingencies given in the budget estimates of the department or office concerned. In the case of departments or offices for which no details are given in the budget, the classification given in rule 2 under Article 104 Mysore Civil Account Code Volume I should be adopted as far as possible.

4. No contingent bill will be discharged at the treasury, unless the amount is stated in figures and words and both are free from erasures or other alterations. When the bill is presented without the amount in words, it should be returned by the Treasury Officer for supplying the omission. Contingent bills are not to be paid to bearer, unless receipted by the drawer on the back "Contents received".

5. The charges of two major heads should not be included in one bill except when specially authorised by the Comptroller.

6. As per Article 12 Mysore Civil Account Code, Vol I, the sanction of the Comptroller is necessary for all contingent charges not paid within three months of their becoming due. Such charges should therefore be billed for separately and the bill sent to the Comptroller, through the countersigning officer explaining the delay in payment of the liabilities or in recoupment of the imprest. On no account, should such items be included with other current items drawn on abstract bills.

Form 24.

Article 114.

Detailed Contingent Bill payable at Treasury.

(This form should be used by officers whose bills do not require countersignature and officers referred to in rule 1 of Art 114 M. C. A. C. Vol. I.)

Office of the..

For the month of...

Head of Service..

Bill No...

.... Treasury

Voucher No.........................

of list of

payments for.......................

Sub-Vouchers		Description of charge and number and date of authority for all charges requiring special sanction	Amount		
No.	Date of payment		Rs.	a.	p.
		(in words) Total ...			

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid with the exception noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Rs. 25 in amount, are attached to the bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums and am personally responsible that they have been destroyed or so defaced or mutilated that they cannot be used again.

	Rs.	a.	p.	Rs.	a.	p.
Allotment for current year ...						
Expenditure including this bill ...						
Amount of work bills annexed ...						
Balance available ...						

Place..............................

Date...............................

Signature and Designation of
Drawing Officer.

Passed for Rs.

Disallowed from Sub-Vouchers Nos. Rs.

COUNTERSIGNING OFFICER'S CERTIFICATE,

I certify that receipts and vouchers for items in excess of Rs. 25 referred to abo are attached to the bill. All work bills are also appended.

Date

Signature and Designation

Pay Rs...........................

Exd. and entered.

Accountant, Date.................. Treasury Officer.

INSTRUCTIONS.

(To be printed on the back of the form.)

1. Officers whose bills do not require countersignature and officers whose contingent bills require countersignature but where the offices of the drawing and countersigning officers are located in the same station, will draw contingent amounts from the treasury on detailed contingent bills, giving full particulars of charges, attaching all sub-vouchers for charges in excess of Rs. 25 and recording the certificate prescribed in Article 115 Mysore Civil Account Code, Volume I. All payments which can be made from the permanent advance should be made from it and the same recouped by drawing the money from the Treasury on bills supported by necessary sub-vouchers.

2. Occasions may arise, in exceptional circumstances, when an amount in excess of the permanent advance may be required for payment. In such cases, the required amount may be included in the contingent bill and the vouchers supporting such payments forwarded to the Comptroller's office as soon as payments are made, giving clear reference to the bills to which they relate.

3. The charges of two major heads should not be included in one bill, except when specially authorised by the Comptroller.

4. When special sanction is necessary for any charge, the sanction must be quoted, in the bill; and when expenditure for which a lump-sum is granted under a single special sanction, is continued over more than one month, the second and subsequent month's bills should bear a note of how much has been spent up to date under the sanction.

5. Contingent charges on account of wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid.

6. Whenever cart-hire is incurred in excess of the sanctioned scale, within the Municipal limits of Bangalore and Mysore Cities and in other areas specified in item No. 14 of Appendix XII, Heads of Offices should certify that the charges claimed in the bill have been actually incurred by them.

7. As regards store and other articles purchased and charged in the bill, the certificate in Form 53 should be attached to the bill.

8. Petty construction and repairs:—The following particulars should be furnished in each bill:—

(a) Name of work.
(b) Amount of estimate.
(c) Name of contractor, if not done departmentally.
(d) Number and date of authority sanctioning the estimate.
(e) Expenditure upto date, against the estimate.

9. When Government tents are used only for office purposes by an officer on tour, the officer using them should invariably make a certificate in the bill for carriage of tents to the effect that they have been used solely for public purposes.

10. The description of each item of expenditure must be lucid and the purpose for which supplies are received and services are obtained should be detailed in each case.

11. As per Article 12, Mysore Civil Account Code, Volume I, the sanction of the Comptroller is necessary for all contingent charges not paid within three months of their becoming due. Such charges should therefore be billed for separately and the bill sent to the Comptroller for sanction, with explanation for the delay in payment of the liabilities or in recoupment of the imprest. On no account should such items be included with current items.

Form 25.

Article 115.

Detailed Contingent Bill not payable at the Treasury.
Office of......................................
For the month of ....
Head of Service,..................................

Sub-Vouchers		Description of charge and number and date of authority for all charges requiring special sanction	Amount		
No.	Date of payment		Rs.	a.	p.
		(in words) Total ..			

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid with the exception noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all items of expenditure above Rs. 25 in amount, are attached to the bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums and am personally responsible that they have been destroyed or so defaced or mutilated that they can not be used again.

				Rs.	a.	p.
Allotment for current year ..						
	Rs.	a.	p.			
Expenditure including this bill ..						
Amount of work bills annexed ..						
Balance available ..						

Place..................
Date...... ....

Signature and Designation
of Drawing Officer.

Passed for Rs.
Disallowed from Sub-Vouchers No. Rs.

COUNTERSIGNING OFFICER'S CERTIFICATE.

I certify that receipts and vouchers for items in excess of Rs. 25 referred to above are attached to the bill. All work bills are also appended.

Date Signature and Designation.

INSTRUCTONS.

(To be printed on the back of the form.)

1. Officers who draw funds from the Treasuries on Abstract Contingent Bills, should forward the detailed contingent bill, with connected sub-vouchers and the required certificates, to the countersigning officers, before the close of the first week following the month to which it relates, so that all the detailed contingent bills may be in the Comptroller's Office, before the 15th of the month following that to which they relate at the latest.

2. There should be only one detailed contingent bill for a month, in which details for the total amount drawn on abstract contingent bills during that month should be furnished.

3. If any amount drawn on any of the bills cashed during the month has been refunded into the Treasury, the date of refund should be stated and the treasury receipt attached.

4. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register with similar description of the unusual items, and the bill will be reviewed by the countersigning officer with the sub-vouchers, and any disallowance with the number of sub-voucher and explanation of the objection will be noted on the bill at foot; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The countersigning officer will then take the register and the bill together, enter in the former the date of admission under his initials, sign the bill and despatch the same to the Account Office with vouchers for amounts exceeding Rs. 25 and all work bills.

5. The charges of two major heads should not be included in one bill, except when specially authorised by the Comptroller.

6. When special sanction is necessary for any charge, the sanction must be quoted in the bill; and when expenditure, for which a lumpsum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

7. Contingent charges on account of wages of coolies engaged on manual labour and paid at daily or monthly rates should be supported by a certificate signed by the disbursing officer to the effect that the coolies were actually entertained and paid.

8. Whenever cart-hire is incurred in excess of the sanctioned scale, within the Municipal limits of Bangalore and Mysore Cities and in other areas specified in item No. 14 of Appendix XII, Heads of offices should certify that the charges claimed in the bill have been actually incurred by them.

9. As regards store and other articles purchased and charged in the bill, the certificate in Form 53 should be attached to the bill.

10. Petty construction and repairs:—

The following particulars should be furnished in each bill:—

(a) Name of work.
(b) Amount of estimate.
(c) Name of contractor, if not done departmentally.
(d) Number and date of authority sanctioning the estimate.
(e) Expenditure uptodate, against the estimate.

11. When Government tents are used only for office purposes by an officer on tour, the officer using them should invariably make a certificate in the bill for carriage of tents to the effect that they have been used solely for public purposes.

12. The description of each item of expenditure must be lucid and the purpose for which supplies are received and services are obtained should be detailed in each case.

Form 26 (old 28).

Article 124.

Bill for Refunds of Revenue.

District of..

Head of Service chargeable...............................

Voucher No. of

List of Payments

19.

In whose name credited	On what account received	Amount realized	Date of payment into Treasury	Amount in which included and head to which credited	Treasury Officer's signature in token of verification of Treasury credit	Name of Payee	Amount to be refunded	Reasons and authority for refund	Certificate of Departmental Note of refund	Signature of Party
1	2	3	4	5	6	7	8	9	10	11
								Reasons ... Authority ... Sanctioned ... Controlling Officer or............'s No. dated (Copy attached.)	This order of refund has been registered and noted against the original receipt entry in the Departmental Account under my initials, and previous order for refund of the same sum has not been issued. Signature.............. .... Designation........................ Date......	

Passed for Payment.

Designation

The ....192 .

Examined

Accountant.

Pay Rupees........................... ....only.

Officer in charge of Treasury.

INSTRUCTIONS.

(*To be printed on the back of the form.*)

1. Refund bills may be presented for payment at the Treasuries which received the amount originally. Such bills, when presented for payment, should have recorded on them the original orders of the authority sanctioning the refund or have attached to them duly authenticated copies of the orders sanctioning the refund.

NOTE.—The refund bills payable at Bangalore should however be submitted to the Comptroller for preaudit.

2. All refunds of revenue should be drawn from the Treasury on bills in the form printed overleaf. The Officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate in column 10, while the Treasury officer should verify the credit by means of the particulars in columns 4 and 5 and affix his signature in column 6 in token of his having done so.

3. As a precaution against double refunds of land revenue or other receipts, the amount and the date of each refund should be noted by the Treasury officer against the original item of credit in the Treasury receipt register.

In paying refund bills, the Treasury Officer should see that the certificate of note of refund in Departmental accounts (column 10) is recorded on bills before they are cashed.

Form 27 (old 30).

Article 128.

Detailed bill of remuneration to Shanbhogs and Patels.

1 Land Revenue.

3 Remuneration to Shanbhogs and Patels.

ABSTRACT OF THE BILL.

Taluk or Sub-Taluk........................	................District.
For the year..................................	Voucher No.......of the
Shanbhog or Patel.........................	..........List of payments.
	for................19 .

	Amount paid (net)			Fines etc., realised			Total		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Sanctioned scale of remuneration for the Taluk or Sub-Taluk.									
Amount paid on previous bills.									
Amount paid on this bill ..									
Total paid up to date ..									
Balance available ..									

Date. Amildar

(Nothing should be written below this line.)
For use in the Comptroller's Office.

	Rs.	a.	p.
Amount of bill			
Admitted....................................			
Objected to..................................			
(For reasons, *vide* margin)			

Date Auditor Superintendent Gazetted Officer.

FORM 27—(*concld*).

Detailed bill of remuneration of Shanbhogs and Patels.

Taluk or Sub-Taluk.
For the year 19 19.
Shanbhog or Patel.
For payments made from* to of the month of 19 .
(For instructions for the preparation of this bill see overleaf and Article 128, MC.A.C. Vol. I).
*Here enter 1st to 10 or 11th to the end as the case may be.

Hobli	Village	Name	Amount payable for the year			Deduct fines, etc.			Net amount paid			Date of payment	Acknowledgment
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		
Total ..													

Date

Amildar

INSTRUCTIONS.

(To be printed on the back of the form.)

1. Remuneration to Shanbhogs and Patels should be made only at the Headquarters of the Taluk.

2. Remuneration payable to Shanbhogs should be prepared on bills separate from those relating to Patels.

3. Claims relating to more than one year should not be included in one bill.

4. Whenever a Shanbhog or Patel appears for receiving payment, necessary entries should be made in the permanent pay order issued by the Deputy Commissioner in accordance with Government Order No. 3749-57—Cir. 53, dated the 31st May 1892, and also in the form in duplicate one of which is intended to serve as office copy and the other to be forwarded to the Comptroller through the District Treasury.

5. In the last column of both the copies of this form, the signature of the Shanbhogs and Patels should be obtained affixing receipt stamps where necessary to the copy intended for transmission to the Comptroller.

6. In the Treasury accounts, the payments made each day should be entered, showing separately the claims relating to different years and to Shanbhogs and Patels. Each entry should be supported by a memorandum in the form of a payee's receipt signed by the Amildar.

7. On the evening of the 10th and of the last working day of each month, the entries in this form should be closed and the bill should be despatched after making necessary entries in regard to "balance available" and duly signed by the Amildar.

8. Bills for claims preferred within one year from the date they became due, do not require the countersignature of the Deputy Commissioner. For older claims, the procedure prescribed in Note 4 of Article 11 (b) Mysore Civil Account Code, Volume I, should be followed.

9. In the Treasury Accounts, the amounts drawn from the Treasuries will be charged to the head "Remuneration to Shanbhogs and Patels."

NOTE—Malnad cash inam payments, though drawn in the Potgi bill form, should not be charged to the above head but should appear under "Refunds of Land Revenue" in the Treasury Accounts.

Form 28 (old 34).

Article 161.

MORTGAGE BOND FOR HOUSE BUILDING ADVANCE.

This Indenture made the..........day of..........One Thousand Nine Hundred and..........BETWEEN A. B. of ....of the first part and C. D. of..........of the second part and the DEWAN OF MYSORE of the third part WITNESSETH that under the orders of the Government of Mysore contained in Proceedings No........dated......and in consideration of the sum of Rupees............paid to the said A. B. by the said Dewan of Mysore (the receipt whereof the said A. B. doth hereby acknowledge) for the purpose of enabling the said A. B. to defray the expenses of building a suitable house for his own residence in..........he the said A. B. and his surety, the said C. D. do hereby, jointly and severally for themselves, their heirs, executors and administrators covenant with the said Dewan of Mysore and his successors that the said A. B. and C. D., their heirs, executors and administrators will pay unto the said Dewan of Mysore, his successors or assigns the said sum of Rupees..........on the..............day of..............next[†]; AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the said A. B. doth hereby convey unto the said Dewan of Mysore his successors and assigns ALL that piece of land situated in the district of.......... registration district of........and sub-registration district of..........containing........more or less bounded on the North by..............on the South by..............on the East by................and on the West by............with the dwelling house and the out-offices, stables, cook rooms and out-buildings of all kinds used or intended to be used with the said dwelling house lately erected[*] together with all rights, easements and the appurtenances to the same or any of them belonging: TO HOLD the said premises unto the said Dewan of Mysore, his successors and assigns absolutely as his and their own property: PROVIDED always that if and as soon as the said sum of Rupees..........shall have been repaid by the deduction of monthly instalments of the salary of the said A. B. as in the said order mentioned or by any other means whatsoever then the said Dewan of Mysore, his

[†] Two years from the date of commencement of repayment of the loan.

[*] Where the house, offices, etc., have not yet been erected or are in course of being built, 'for lately erected' substitute "hereafter to be erected" or "now being erected" as the case may be.

successors and assigns will at any time thereafter upon the request and at the cost of the said A. B., his heirs, executors and administrators and assigns, reconvey the said premises unto the said A. B., his heirs, executors, administrators and assigns or as he or they shall direct: AND it is hereby declared that if the said A. B., shall die or cease to be in service before the said sum of Rupees............shall have been fully paid off then and in either of such cases it shall be lawful for the said Dewan of Mysore, his successors or assigns to treat the entire balance of the amount of advance, *viz.*, the total of all the unpaid past and future instalments as having fallen due at once and to sell forthwith the said premises or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to resell without being responsible for any loss which may be occasioned thereby: AND TO DO and to execute all such acts and assurances for effectuating any such sale as the said Dewan of Mysore, his successors or assigns shall think fit; And it is hereby declared that the receipt of the said Dewan of Mysore, his successors or assigns for the purchase money of the premises sold or any part thereof shall effectually discharge the purchaser or purchasers therefrom: AND it is hereby declared that the receipt of the said Dewan of Mysore, his successors and assigns shall hold the moneys to arise from any sale in pursuance of the aforesaid power UPON TRUST in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being on the security of these presents and then to pay the surplus (if any) to the said A. B.; his heirs, executors, administrators or assigns AND it is hereby declared that the said Order shall be deemed and taken to be part of these presents.

IN WITNESS whereof the said A. B. and C. D. and by order of the Deputy Commissioner of the............district on behalf of said Dewan of Mysore have hereunto set their hands the day and the year first above written.

Signed by the said A. B. and C. D.
and......................in the presence of
(Name of witnesses and address)
1..........................
....
2..........................
....

(G. O. No. Fl. 3708-57—G. F. 1-22-70, dated 27th February 1923.)

Form 29 (old 35).

Article 161.

RECONVEYANCE FOR HOUSE-BUILDING ADVANCE.

THIS INDENTURE made the day of 19 BETWEEN THE DEWAN OF MYSORE of the one part and a Civil Officer of (hereinafter called the mortgagor) of the other part is supplemental to an indenture of mortgage, dated the day of 19 and made between the mortgagor of the one part and the Dewan of Mysore of the other part and registered at in Book , Volume , pages to as No. for (hereinafter called the Principal Indenture) Whereas all moneys due and owing on the security of the Principal Indenture have been fully paid and satisfied and the Dewan of Mysore has accordingly at the request of the mortgagor agreed to execute such re-conveyance of the mortgaged premises in the within Indenture comprised as is hereafter contained NOW THIS INDENTURE WITNESSETH that in pursuance of the said agreement and in consideration of the premises the Dewan of Mysore both hereby grant, assign and reconvey unto the mortgagor, his heirs executors, administrators and assigns ALL THAT piece of land situate in the containing more or less bounded on the North by on the South by or on the East by on the West by together with the dwelling house and out-offices, stables, cook-rooms and out-buildings thereon AND ALL and similar other premises in the Principal Indenture comprised or expressed to be thereby assured or to which now are by any means vested in the Dewan of Mysore subject to redemption under or by virtue of the Principal Indenture with their rights, easements and appurtenances as in the Principal Indenture expressed and all the estates, right, title, interest, property, claim and demand whatsoever of the Dewan of Mysore into, out of or upon the same premises by virtue of the Principal Indenture TO have and to hold the premises hereinbefore expressed to be hereby granted, assigned and reconveyed unto and to the use of the mortgagor, his heirs, executors, administrators and assigns for ever freed and discharged from all moneys intended to be secured by the Principal Indenture and from all actions, suits, accounts, claims and demands for or in respect of the said moneys or any part thereof or for or in respect of the Principal Indenture or of anything relating to the premises AND the Dewan of Mysore hereby covenants with the mortgagor, his heirs, executors, administrators and assigns that Dewan of Mysore has not done or knowingly suffered or been party or privy to anything whereby the said premises or any part thereof are is or can be impeached incumbered or affected in title, estate or otherwise howsoever IN WITNESS whereof the parties hereto have hereunto set their hands and seals the day and year first above written.

Signed, sealed and delivered by; for and on behalf of the Government of Mysore acting in the premises for and on behalf of the Dewan of Mysore in the presence of........

Form 30 (New).

Article. 161.

Application for House-Building or House Purchasing Advance.

1. Name and age next Birthday	
2. Official designation	
3. Monthly substantive pay of the applicant and pay or salary in *sub-pro-tem*, acting or temporary appointment, if any	
4. Amount of advance (six months' or one year's substantive pay) prayed for ..	
5. Locality where the house is to be built or purchased together with No. of the site or of the house as the case may be to be mortgaged to Government	
6. Whether the site intended to be built upon is situated in an extension laid out in accordance with a regular plan. (Note.—To be answered if the application is for advance of 12 months' pay).. ..	
7. Whether the applicant already owns a house in the extensions, old Town or City ..	
8. Whether the site intended to be built upon and the building thereon, if any, (the condition and market value of the latter may also be stated), are encumbered. If so, how ..	
9. Collateral security offered by the applicant (a) Personal, (b) Property. N.B.—Life Insurance Policies cannot be accepted as collateral security	

I hereby bind myself to use the money for the purpose I have applied for and in accordance with the rules regarding such advances contained in Article 161 of the Mysore Civil Account Code, Vol I and orders of Government and further engage myself to refund any surplus that may remain unutilized for the said purpose.

Signature of the applicant.

Official Superior's Certificate.

I certify that I consider the advance applied for necessary and may be sanctioned.

Station...... }
Date...... }

Signature and Designation of the Officer..

INSTRUCTIONS.

(To be printed overleaf).

1. Applications for House-building or House-purchasing advances must be made to the Financial Secretary to Government or to the Head of the Department to whom this power has been delegated by Government, through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended solely for the purpose specified and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government. Full particulars regarding the collateral security offered should be entered in all applications for advances, when the amount exceeds six months' pay and the bond for such collateral security should be executed before the first instalment of the advance is drawn from the Treasury.

2. The officer recommending a house-building advance and the officer who gets the mortgage deed executed, *viz.*, the Deputy Commissioner, should satisfy themselves by examining the title deeds that the site on which the house is proposed to be built and any immovable property offered as collateral security really belong to the individual concerned and the latter officer should deposit them in the Treasury along with the mortgage bond.

Form 31 (New).

Article 161.

Statement of House-building advances sanctioned to non-gazetted officers of Government under G. O. No. Fl. 1305-54 G. F. 70-18-1, dated the 3rd September 1918. (*Vide* Comptroller's Circular No. 664, Loans dated 9th November 1918).

Name and designation of officer	Monthly substantive pay	Whether advance of pay for 6 or 12 months has been sanctioned	Amount sanctioned	Whether the advance is for purchasing or building a house	Place and locality in which the house to be purchased or built is situated	Repayments		Month from which recovery should commence	Remarks
						No. of instalments	Amount of each instalment		

N. B, The column "Month from which recovery should commence" will be filled up by the Head of the Office, when the bill or voucher for payment of the advance, is presented to him and the same attested by him.

Station——————

Date——————

Signature of sanctioning authority——————

Designation——————

INSTRUCTIONS.

(To be printed overleaf).

1. Whenever House-building advances are sanctioned by the Heads of Departments, one copy of the order in this form, should be sent to the Comptroller, one to the Head of the Office in which the official to whom the advance is sanctioned is working and another copy to the Deputy Commissioner of the District in which the house to be built or purchased is situated.

2. As soon as the order sanctioning the advance is received by the Head of the office, he will communicate the order to the official concerned, so that he may execute the bonds required by the rules. The Deputy Commissioner of the District, will get the bonds executed and keep them in safe custody.

Form 32.

Article 162.

MORTGAGE BOND POR MOTOR CAR OR MOTOR CYCLE ADVANCES.

This Indenture made this............ day of.......... between .... (hereinafter called the borrower) of the one part and the Dewan of Mysore of the other part. Witnesseth that in consideration of the sum of rupees ...... on or before the execution of these presents paid by the Dewan of Mysore to the borrower the receipt whereof the borrower hereby acknowledges he the borrower doth hereby assign and transfer unto the Dewan of Mysore all that motor car-motor cycle-more particularly described in the schedule hereunder written by way of security for the said sum of rupees......... and interest thereon as provided hereinafter and the borrower doth further agree and declare that he will duly pay to the Dewan of Mysore the sum of rupees .... aforesaid and interest thereon at....per cent per annum by equal payments of Rupees .... each towards the principal and the whole of the interest till then due on the whole or balance of the unpaid principal as the case may be on the first day of every month after the date of these presents; provided always and it is hereby agreed and declared that if the borrower shall at any time make default in the payment of any of the said instalments for the period of ten days after the time hereinbefore provided for payment thereof or if the borrower shall leave the service of the Government of His Highness the Maharaja or die or if the borrower shall become insolvent or make any composition or arrangement with his creditors or if any one shall take proceedings in execution of any decree or judgment against the borrower the whole of the said principal sum and interest which shall then remain unpaid shall forthwith become payable and it is hereby agreed and declared that the Dewan of Mysore may on the happening of any of the events hereinbefore mentioned seize and take possession of the said motor car motor cycle and either remain in possession thereof without removing the same or else may remove and sell the said motor car-motor cycle either by public auction or private contract and may out of the sale moneys retain the principal sum and interest aforesaid or so much thereof as may for the time being remain unpaid together with all costs, charges, expenses and payments properly incurred or made in maintaining, defending or realising his rights hereunder and shall pay over the surplus, if any, to the borrower, his executors, administrators or representatives and the borrower hereby further agrees with the Dewan of Mysore that he will not permit or suffer the said motor car-motor cycle to be destroyed or injured or to deteriorate in a greater degree than it would deteriorate by reasonable wear and tear thereof and will wherever the said motor car-motor cycle is injured or deteriorated forthwith repair and make good the same.

In Witness whereof the said .... has hereunto set his hand the day and the year first above written. Signed by the said in the presence of

Name of witness	(1)
Address and occupation of witness	(2)
Name of second witness.	(3)
Address and occupation of witness.	(4)

SCHEDULE.

Form 33 (old 32 A)

Article 162.

Application for advance of pay to purchase a Motor Car or Motor bicycle.

1. Name and age (next birthday) ..	
2. Official designation. ..	
3. Monthly sabstantive pay or salary of the Officer. ..	
4. Amount of advance asked for ..	
5. Approximate value of the motor car or cycle proposed to be purchased..	
6. If it has already been purchased, the date when the purchase was effected.	
7. Advance, if any, already drawn, the number and date of the Government Order sanctioning it, and the date on which it was fully adjusted ..	
8. The bonus in the Mysore State Life Insurance, the officer is entitled to.	
9. Whether the officer is willing to insure the car at his own expense, if he has not insured his life in State Life Insurance ..	

I hereby bind myself to use the money for the purpose I have applied for and in strict compliance with the rules laid down in Article 162 Mysore Civil Account Code, Volume I.

Signature of Applicant.

I consider that it is in the interests of the Public Service that the officer should use a motor car cycle for the discharge of his official duties.

Forwarded to the Secretary, Financial Department for favour of sanction through the Comptroller to Government.

Signature of the official Superior.

I hereby certify that the previous advance drawn by the applicant as per Government Order No, Fl. dated was fully adjusted in

Comptroller, Mysore Government.

Application for a second advance should be sent through the Comptroller.

(G. O. No. Fl. 2089-138—G. F. 12-20-17 dated 17th September 1920)

INSTRUCTIONS.

(To be printed overleaf).

Application for an advance to purchase a Motor Car or Motor Cycle, should be submitted in this form, to Government in the Financial Department, through the applicant's official superior. Application for a second advance should be sent through the Comptroller, who will forward the same to Government, with a certificate that the previous advance has been fully adjusted.

Form 34 (old 33).

Article 169.

Statement of recoveries made in the establishment bill of the........ ......for the month of............19 .
on account of.............Advances.

Details of advance					Details of recoveries						Balance outstanding	Remarks, regarding transfer and leave of officials non-recovery of instalments, etc.
Month in which original advance was drawn	Treasury in which drawn	Office in which advance was taken	Authority for drawing the advance	Amount of original advance	Name and designation of the official from whom recovered	Number of instalment of recovery	Amount deducted in the bill		Recoveries up to the end of previous month	Total		
							Principal	Interest				
				Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	

Station.............

Date...............

Signature of the Head of the Office.............. ....

Designation.......................... ....

NOTE. 1. There should be separate statement for each kind of advance.
2. This form of statement should be used, also in the case of recoveries effected in cash and remitted to the Treasury.

Form 35 (old 36).

Article 176.

Treasury receipt for and Advice of credit of revenue and receipts received in one taluk on account of another.

Date........................

To

Intimates that the sum of Rs.................... has been tendered for credit in this Treasury by ....on account of .... and requests that the necessary entries may be made in his books.

The heads to which the sums are credited are shown below—

Station.....................

Date.......................

From

To

Intimates that a sum of Rs.................... Rupees... has been tendered for credit in this Treasury by.................................. .... on account of................ .... and requests that necessary entries may be made in his books.

The heads to which the sums are credited are shown below —

Officer in Charge.

Receipt to be granted by the Treasury to the party tendering moneys for credit

Received rupees (in words)........................ ....from........................ .....on account of .... and credited this day to........ .... Rs.......................

Date....................

.....................Treasury

Officer in charge.

Form 36.

Article 202.

Reappropriation statement to accompany all applications for sanction to expenditure not provided for in the budget, or for additional allotments.. ....Department or Office.

Major, Minor, Sub and Detailed heads of Budget (The same details must be given as in the printed Civil Budget Estimate)	Heads of estimate proposed to be increased			
	Amount as in the sanctioned estimate	Actual expenditure up to date, *viz.*	Probable expenditure during the remainder of the year.	Amount of additional allotment required
1	2	3	4	5
Heads of estimates to be increased,				
Total ...				
Heads of estimates to be reduced,				
Total ...				

Heads of estimate proposed to be reduced				Remarks, (here state fully the reasons for exceeding the allotment and for anticipating savings)
Amount as in the sanctioned estimate	Actual expenditure up to date, *viz.*	Probable expenditure during the remainder of the year	Amount available for reappropriation	
6	7	8	9	10

NOTE 1.—Any further explanations should be given on the reverse, where also, if no reappropriation is possible, the urgency and necessity for expenditure must be fully explained.

NOTE 2.—Reappropriations already sanctioned should be indicated by + and — entries in columns 2 and 6, quoting the number and date of sanction.

N. B.—To be forwarded in duplicate.

Station............ }
Date.............. } Signature and Designation.

INSTRUCTIONS.

(To be printed on the reverse).

(1) If, on account of exceptional reasons, expenditure, which is either not provided for in the budget estimates of the current year or is in excess of the budget provision, has to be incurred, application should be made for the provision of additional funds accompanied by a statement in this form showing how the expenditure is proposed to be met. When such an application is sent, the reason for considering it indispensably necessary that the outlay should be immediately incurred and not postponed to the next financial year should be stated. It should also be explained why the need for expenditure was not foreseen in time for its inclusion in the budget estimates.

(2) The reappropriation statement should be submitted to Government in duplicate through the Comptroller. Care should be taken to see that all the particulars therein required are invariably filled in and that, when necessary, the district details required for audit purposes are given.

(3) In these statements, the figures of the budget estimates must be given and not those of the revised estimates. Columns 2 and 6 must show the amounts sanctioned by Government in the Budget estimates. If reappropriations have been made subsequently the alterations sanctioned up-to-date must be shown by plus and minus figures supported by explanatory memos.

(4) The revised estimates should not, in any way be connected with such applications, as they cannot be used for purposes, either of budget control or of audit.

(5) If any additional funds are required after the 1st May, application therefor may be made direct to Government.

(6) Columns 3 and 7 (actual expenditure up-to-date.) The period should be specified.

(7) The heads of departments referred to in Appendix XXII B are empowered to sanction reappropriation of contingent grants, within the same minor head in their departmental budget, up to a limit of Rs. 500. Sanction accorded by the Heads of Departments should be communicated to the Comptroller in this form only.

Form 37 (old 41).

Article 210.

RECEIPT FOR INTEREST ON ENDOWMENT FUND.

Received from the Officer in charge of the.................Treasury.

Government order sanctioning the deposit	By whom and on what account deposit made	Amount of deposit			Rate of interest	For what half-year	Amount of interest			Remarks
		Rs.	a.	p.			Rs.	a.	p.	

Date.................

In words Rs.............

Signature of payee.

Countersigned.

Designation...........

Certified that the annual report on the Administration of the charity, due from the Manager or managing body by the 15th January of each year, has been received for the previous year and that he has satisfied himself that the interest drawn previously has been properly utilised or accounted for.

Station............

Signature of countersigning Officer..

Date...........

Designation...............

INSTRUCTIONS.

(To be printed on the reverse).

1. Interest on these deposits is payable in July and January of every year and is paid on bills countersigned by the Deputy Commissioners or other controlling officers authorised to countersign such bills, and preaudited by the Comptroller.

2. Bills in which payment of the half-yearly interest due is claimed should be presented by the Managers of the institutions to the countersigning officer, with a report on the condition of the institution concerned.

3. The managers or the managing bodies of the Charitable endowments should submit to the officers, who countersign the bills for interest on the endowments, an annual report on the administration of the charity and a brief statement of accounts as required by the agreements executed by them, on or before the 15th of January of every year. No bill for interest should be countersigned after that date, except on the receipt of the annual report above referred to, and after the countersigning officer has satisfied himself that the interest drawn previously has been properly utilised or accounted for. A certificate to this effect should be recorded on the bill by the countersigning officer. The countersigned bills will then be forwarded to the Comptroller for audit and payment.

Form 38 (old 48).

Article 217.

Register of repayments of Deposits at Treasury.

Details of original deposit			Date of present repayment	No. of repayment voucher	To whom repaid	Amount repaid		Initials of		Daily total carried to cash book	Remarks
Date of receipt	No. as per register of receipts	Amount or balance of deposit				In cash	By transfer	Accountant	Treasurer or disbursing officer		

INSTRUCTIONS.

(To be printed on the wrapper of the Register).

1. Repayments of deposits will be entered in a register in this form, from which a daily total is carried to the cash book The date and amount of repayment will be noted in the register of receipts, against the original entry of receipt.

2. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred and the item in which it is included in the treasury account should be noted both in the register of receipts and in the register of repayments and it should be separately entered in the register of transfer transactions. The voucher for the amount will clearly state these facts under the signature of the Treasury officer and should be signed by the officer who ordered the acceptance of the deposit.

3. Voucher numbers should invariably be noted in the repayment register as well as on the voucher itself to facilitate check.

Form 39 (old 49).

Article 218.

Voucher for Revenue Deposits repaid—Voucher No......for the month of..........19 .

For use in the Treasury	Original Deposit						Name of Depositor	Balance Available			Amount of refund claimed		
	No.	Date	Amount Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.
Examined and entered in the Deposit Register. Pay Rs. (in words)..................													

Date........Accountant,......Treasury Officer.

Paid Rs.................................

Shroff Treasurer

Fo use in the Comptroller's Office
Civil Debt Heads 15 (a)Revenue Deposits.

Admitted Rs.........as...p...
Objected to Rs.......as...p...

vide reverse.

Date......Adtr. Supt. Revg. Officer.

ಮೇಲ್ಕಂಡ ಡಿಪಾಜಿಟ್ಟಿಗಾಗಿ ಬರತಕ್ಕ ಮೊಬಲಗು-ರೂಪಾಯಿಗಳು............. ....ಆಣೆಗಳು......ಪೈ......ನನಗೆ ಪಾವತಿ ಮಾಡಬೇಕಾಗಿ ಬೇಡುತ್ತೇನೆ.—

I request the payment to me of the sum of Rs. a. p. (in words)...... ....being the amount payable on account of the Deposit described above.

Dated........19 . Signature of the claimant.

Passed for payment of Rupees (in words)..............................

Contents received. ಮೊಬಲಗು ನನಗೆ ಸಂದಿರುತ್ತದೆ.

Signature and designation of the officer ordering the repayment of the Deposit.

Signature of the payee with stamp and date.

(G. O. No. Fl. 6465-524—G. F. 235-25-4, dated 12th May 1926).

INSTRUCTIONS.

(To be printed overleaf).

A person claiming refund of a deposit, must produce an order of the court or other authority, which ordered acceptance of the deposit ; this order, the Treasury Officer will compare with the entry in the register of receipts and if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once under his initials both in the register of repayments and in that of receipts. If there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

Form 40 (old 50).

Article 219.

Register of Receipts of $\frac{\text{Revenue}}{\text{Judicial}}$ Deposits in the month of at Treasury

Date of receipt	No. of each deposit	From whom received	Nature of deposit	Amount of each deposit	Initials of T. O.	Daily total carried to cash book	Details of Repayment												Total re-payments	Lapsed and credited to Government
							Date	Amount of each repayment	Initials of T. O.	Date	Amount of each repayment	Initials of T. O.	Date	Amount of each repayment	Initials of T. O.	Date	Amount of each repayment	Initials of T. O.		

INSTRUCTIONS.

(*To be printed on the wrapper of the Register.*)

1. Each item of deposit received must at once be entered in a register in this form and numbered. There should be separate registers for Revenue and Judicial deposits, a separate series of numbers being given, for each register beginning anew each year. The entry in the column "Nature of deposit" should be sufficiently clear to explain why the amount is deposited. Every item must be recorded, in the name of the person from whom, not that of the Government official through whom it is received; it must be passed through the accounts even though repaid on the day of receipt and be kept distinct, however small it be, till finally disposed of, never being consolidated with others. It is of importance that each deposit should be exactly confined to its own cage, as the Comptroller has to note repayments against it.

2. The Treasury Officer will carefully check the amount and particulars of each entry and then set his initials in the proper column against it.

3. The daily total will be carried from each register to the cash book.

Form 41 (old 50 A)

Article 219.

Extract Register of Receipts of............Deposits at the...........Treasury in the month of...........19

(To be submitted to the Comptroller.)

Date of receipt	Number of each deposit	From whom received	Nature of each deposit	Amount of each deposit	Details of repayments – (to be posted in the Comptroller's Office)																								Total repayments	Balance of each deposit		Remarks
					July	August	Sept.	October	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	August	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June		Lapsed and credited to Government	Transferred to Clearance Register	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33

INSTRUCTIONS.

(To be printed on the wrapper of the Register.)

The extract of the register of receipts of deposits, to be sent by the Treasury to the Comptroller along with the monthly accounts, will contain the first five columns of the office copy, besides money columns on both sides for posting repayments in the Comptroller's office. totals etc.

Form 42 (old 51)

Article 223

Statement of Lapsed $\frac{\text{Revenue}}{\text{Judicial}}$ Deposits, of the...............Treasury

for the year 19....19...

Particulars of Deposit				For use in Comptroller's Office			Remarks
Date of the Original credit in Treasury accounts	Number		Balance Lapsed	No. and date of Refund Order	Amount of Refund sanctioned	Initials	
	General	Special					
			Rs. a. p.		Rs. a. p.		
Total ...							

Station.....................

Date.......................

Examined

Accountant

Officer in charge
of the District
Treasury.

INSTRUCTIONS.

(To be printed overleaf.)

Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the year then closing and all balances unclaimed for more than three complete account years, will, at the close of June in each year, be credited to Government by means of transfer entries in the Account Office. The Treasury Officer must submit to the Comptroller immediately after 30th June, a list of such deposits or balances thus lapsing in this form.

(2) Early in June the old registers of deposits should be taken up, and an extract made of those of each class which would, in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the Treasury Officer, and any item, which, in his opinion should not be so dealt with, should be struck out and at the same time (if it be an item lapsing from age) entered on the first page of the annual Clearance Registers for that class, full details of the reasons why it is not to lapse being given in a covering memorandum. Similarly if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 30th of June, each of these lists should be again checked with the register of receipts, wherein its items should be marked off as having lapsed and been credited to Government on 30th June, and the total of the list should be deducted in the plus and minus Momorandum from the balance shown at credit of the particular class of deposits and the list itself, signed by the Treasury Officer should be forwarded to the Comptroller.

(3) In preparing the lapsed statement, the items should be entered in chronological order, and separate totals should be given for deposits relating to different years.

(4) The annual account of lapses should be very carefully prepared. A careful observance of the instructions contained in Article 223, Mysore Civil Account Code, Vol. I, will much facilitate the preparation of this account. The Treasury Officers should simply deduct the total amount of lapses from the plus and minus memorandum, subject to any amendment that may be made by the Comptroller and not make any transfer adjustment of it in their accounts, as this is made by the Comptroller's office after the statements have been verified.

Form 43 (old 52).

Article 225.

Refund of Lapsed Deposits.

To

THE COMPTROLLER IN MYSORE.

SIR,

The following refunds of Lapsed Deposits aggregating Rupees............(in words) have been claimed by............ of whose identity and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposit	Particulars of original Deposit		Balance credited to Government			Date of Lapsed Statement	Amount claimed			Remarks
	Date of the Deposit in the Treasury	General or special No.								
*			Rs.	a.	p.		Rs.	a.	p.	

*Here enter Revenue, Judicial, Forest, Personal Deposit or Public Works Deposit, etc., as the case may be.

(Signature.)

The.......19

Judge, Magistrate or other Officer.

Non-payment certificate of the Treasury.

Certified that a sum of Rs.............(in words).......... lapsed to Government on..........and included in the sum of Rs.... being the total amount lapsed of the Treasury for the year......and that the same has not been paid up to date.

Treasury Officer.

Comptroller's Office No..........dated..........

Sanctioned.

Comptroller.

Received payment

Receipt Stamp

Date...................

Claimant.

Pay Rupees( )...........only.

The......19

Examined

Accountant.

Treasury Officer.

Note.—The signature of the claimant should be obtained on this form, and the form should be returned as a voucher in support of the debit.

INSTRUCTIONS.

(To be printed overleaf.)

1. Deposits lapsed and credited to Government cannot be repaid without the sanction of the Comptroller but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, is covered by the Treasury Officer's certificate as to nonpayment up-to-date and is claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the General List of payments as a refund and not debited to deposits. But the payment of the deposit should be recorded in the Treasury register of receipts, so as to guard against a second payment.

2. There must be a separate application for deposits repayable to each person and it will be used as the voucher on which payment is to be made and submitted to the Comptroller with the General List of payments in which it is charged.

Form 44 (old 52 A).

Article 232.

Plus and Minus Memo of Personal Deposit Account of........
Department or Office with the treasury
at ....for the month of................19

Opening Balance	Receipts during the month	Total	Payments during the month	Closing Balance	Remarks
1	2	3	4	5	6

Verification of Closing balance with the treasury balance.

1. Deduct amount of receipts not remitted to the treasury for the reasons specified in column 6.
2. Add amount of uncashed cheques as per list given below.

Total ..

As per treasury pass book .. ..

List of uncashed cheques.

Date	No.	Amount	Date	No.	Amount	Date	No.	Amount	Date	No.	Amount	Remarks
									Total			

Station......................
Date.......................
To the Comptroller,
Government of Mysore, Bangalore.

Signature and Designation.

INSTRUCTIONS.

(To be printed overleaf.)

1. Each officer who has been permitted to open a personal deposit account at the Treasury should send to the Comptroller monthly a statement, in this form, showing the opening balance, receipts, payments by cheques and closing balance duly verified with the entries in the Treasury pass book, before the 10th of the following month. The cause of difference, if any, between the Treasury and depositor's balances and the steps taken to reconcile them should be noted in the remarks column of the statement.

N. B.—The Plus and Minus memo in respect of the deposits of Nazirs of Civil Courts, will be in the form prescribed by the Chief Court.

Form 45 (new.)
Article 237.

Private Estates under Government management for repayment of loans—other purposes

Statement of transactions in the..........................District, during the month of—19

No.	Name of owner or Jahgirdar	Taluk	Name of village or estate	Balance on 1st July			Receipts						Total including balance			Expenditure												Balance reserved for expenditure			Remarks
							During the month			Up to the end of previous month						During the month			Up to the end of previous month			Credit to loan account			Total						
				Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Total......																															
Add cheques of previous months cashed during the month as per list attached																															
Grand total......																															
Deduct uncashed cheques of the month as per list attached..............																															
As per Departmental accounts...																															
As per Treasury accounts...........																															
Difference......																															

Station.................

Date....................

Deputy Commissioner,

.....................District.

INSTRUCTIONS.

(To be printed overleaf.)

The Deputy Commissioner, who maintains the detailed accounts of estates under Government management for repayment of loans and other purposes, sends, to the Comptroller, duly verified with the treasury accounts, a monthly statement of transactions under each of the heads, not later than the 20th of the month following that to which the statement relates.

Form 46 (old 53).

Article 291.

Mysore State Life Insurance.

Monthly Statement of Premia realised by deduction in the Pay Bill at the office of..........and remitted to the..........treasury during the month of....................................19 .

Date on which premium is realised	Policy No.	Name of Insured	Month for which premium is realised	Amount			Remarks
				Rs.	a.	p	
			Total ...				

Station..........
Date............19 .

Signature and
Designation of Drawing officer.

INSTRUCTIONS.

(To be printed overleaf.)

1. To each salary or establishment bill should be attached a statement showing, details of deductions made in the bill on account of each fund. In departments, in which salaries are drawn by cheques on treasuries, a separate cheque will be drawn for the subscriptions due from the staff of each office, simultaneously with the drawing of a cheque for the salary of the Staff, and sent to the treasury for transfer credit to the funds concerned. The detailed statement referred to above should accompany each such cheque.

2. Whenever a subscriber is transferred, promoted degraded, dismissed, or absent on leave, or whenever his appointment under Government is affected in any other manner, such changes should be specially noted in the remarks column of the statement.

Form 47 (old 59).

Article 293.

Mysore State Life Insurance.

VOUCHERS FOR PAYMENT OF BONUS.

Received from the officer in charge of........Treasury the sum of Rupees *..
being the amount of............due on Policy No........dated....
duly surrendered to the Secretary to the Insurance Committee, the holder thereof having† ....*vide* Insurance Secretary's letter No.................................dated.........19 .....

Station........... .. ..

Date........................ ...

Signature of payee, with his designation, if any, and relationship to the deceased.

Note.—

* *Here enter the gross amount paid.*

† *Here state*

(*a*) *died on*..........

(*b*) *attained the age of 55 years on* ....

(*c*) *ceased to be in Government service, as the case may be*

Gross amount ordered to be paid Rs..................

Less deductions ordered by the Insurance office Rs......

by the Comptroller Rs.....

Date *Treasury Officer.*

N.B.—One anna Mysore Government Receipt Stamp should be affixed to this receipt for amounts exceeding Rs. 20.

INSTRUCTIONS.

(To be printed overleaf.)

The payment at Treasuries of surrender values or bonuses due on behalf of the insured is authorised by the Insurance Secretary in each case. Payment, which is made on a receipt in this form, shall be subject to deduction of any amount that may be due to Government by the Insured. In the Treasury accounts, the gross amount should be charged and not the net amount paid to the payee. The heads under which the several deductions were credited in the Treasury Accounts by transfer should be clearly noted on the voucher.

Form 48 (old 63).

Article 291.

STATE PROVIDENT FUND.

Schedule of Subscriptions, etc., to State Provident Fund deducted from pay, in the pay bill of the Office of......... or realised in cash and remitted to....................Treasury during the month of....................19 .

Account No.	Name	Salary	Rate of subscription	Amount realised					Remarks
				Subscription proper	Refunds of withdrawals				
					Amount withdrawn	Amount refunded to end of previous month	Amount refunded during the current month	Balance out standing	
1	2	3	4	5	6	7	8	9	10

Station....................
Dated.......... ....

Signature and Designation of Drawing Officer.

INSTRUCTIONS.

(*To be printed overleaf.*)

1. To each salary or establishment bill should be attached a statement showing details of deductions made in the bill on account of each fund. In departments in which salaries are drawn by cheques on treasuries, a separate cheque will be drawn for the subscriptions due from the staff of each office, simultaneously, with the drawing of a cheque for the salary of the Staff, and sent to the treasury for transfer credit to the funds concerned. The detailed statement referred to above should accompany each such cheque.

2. Whenever a subscriber is transferred, promoted, degraded, dismissed, or absent on leave, or whenever his appointment under Government is affected in any other manner, such changes should be specially noted in the remarks column of of the statement.

3. As regards refund of withdrawals, full particulars of advances and recoveries should be furnished.

Form 49 (old 1.)

ANNEXURE.—Para 2.

Register of Cash Remittances made to the Treasury from the——————————

Date of remittance	Date of receipt in the remitting office of the amount remitted	On what account	Head of credit in the Treasury accounts	Amount in figures			Amount in words	Signature of the Treasurer	Signature of the Treasury Officer	Remarks
1	2	3	4	5			6	7	8	9
				Rs.	a.	p.				

Form 50 (old 7.)

ANNEXURE.—Para 33.

Application for pension or gratuity.

1 Name of Applicant .. ..

2 Father's Name ....

3 Race, Sect and Caste ....

4 Residence, showing village and present address............... ....

5 Present or last employment, including name of establishment............ ....

6 Date of beginning of service............ ....

7 Date of ending of service...... ....

8 Length of service, including interruptions .... Y. M. D. ....
  of which Superior......................... ....
  Inferior ....
  Non-qualifying and interruptions... ....

9 Class of Pension or Gratuity applied for, and cause of application *...... ... .:......

10 [Average] Emoluments or Pay......... ....

11 Proposed Pension.......................... ....

12 Proposed Gratuity.. ....

13 Date from which Pension is to commence ....

14 Place of Payment ....

15 Date of applicant's birth by Christian era‡............... ....

16 Height............................ ....Feet .... Inches ....

17 Marks† ....

18 Date.......... .. ..

19 Register No..........

(in Comptroller's Office)

Signature of Head of Office

---

* If the application is for a Compensation Pension or Gratuity, the nature of the change of establishment which has given rise to the claim should be fully stated.

‡ If not known exactly, must be stated on the best information or estimate.

† If there be no ostensible marks, the applicant may be referred to a Medical Officer for examination and the marks that may be given by that officer may be entered. These must include an impression of the ball of the applicant's left thumb made in the space for the purpose shown below.

N.B.--Details against items 1, 2, 3, 4 and 14 should be entered in block capitals.

Thumb impression of———late———-taken in my presence this——day of———19 .

Signature and designation.

Form 50—(*contd.*) Second page.

HISTORY OF THE SERVICE (showing interruption) OF

Establishment	Appointment	Pay	Acting allowance	Date of beginning	Date of ending	Period reckoned as service	Period not reckoned as service	Remarks	How verified	Remarks by the Audit Office
						Y. M. D.	Y. M. D.			
	Total period of Superior and Inferior Service.									

Form 50—(*contd.*) Third page.

REMARKS BY HEAD OF OFFICE.

1 As to character and past conduct of Applicant.

2 Explanation of any suspension or degradation.

3 Information regarding any gratuity or pension already received by applicant (see Chapter XX. M. S. R.)

4 Explanation under Art. 293 M. S. R. so far as the Head of the Office can give it as to why it is not possible to provide suitable appointment for an applicant for compensation pension.

5 Any other Remarks (see Art. 295 and 492 M.S.R.)

6 Specific Opinion of Head of Office, whether the service claimed is established and should be admitted or not (see Article 491 (*b*) M. S. R.)

7 The date and No. of letter in which information referred to in Art. 502, M. S. R. was supplied. If the information was not supplied the reason for the omission should be stated. (*Vide* para 3 of Govt. Cir. Order No. Fl. 7215-55—S. & A. 484-08-1, dated 7th May 1909)

8 If the procedure of preliminary verification directed in para 2 (1) of the above circular order was not adopted, explanation for the omission.

9 Explanation of delay, if any, in the submission of the formal application.

Signature of Head of Office.

P.
No. of 19 —19 . Bangalore, dated 19 .

CERTIFICATE AND REPORT OF THE COMPTROLLER.

Certified that (subject to the remarks below recorded) qualifying service in Superior—Inferior grades, has been duly proved for years, months, days, and that a Pension—Gratuity, not exceeding Rupees is admissible under Articles of the Mysore Service Regulations, 6th Edition. But the full amount admissible under the rules is not to be given as a matter of course, or unless the service rendered is really approved, *vide* Article 333 (*b*) of the Regulations.

The calculations have been duly verified. The Pension, Gratuity, is chargeable to

Comptroller.

Form 50—(*concld.*) Fourth page.

(DOCKET.)

Application for pensionor or gratuity	....
Date of application	....
Name of applicant	....
Last appointment	....
Class of pension or gratuity	....
Amount of pension sanctioned..........	....
Amount of gratuity sanctioned	....
Date of commencement	....
Date of sanction	....

Form 51 (New).

APPENDIX V—Part II—Para 2.

Statement of deductions on account of Income-tax in the Establishment bill of.........for the month of..... 19 .

Serial No.	Name and rank	Gross amount of salary and allowance drawn			Deductions on account of Insurance Fund Provident Fund, etc.			Net amount taxable			Tax at three pies in the Rupee		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
								Total ..					

Station............

Date.............

Head of the Office.

Form 52 (**Old** 26).

APPENDIX XII—Serial No. 15.

Detailed Bill of Remuneration to Copyists and Examiners payable at Treasury.

Court of the..................	..................Treasury.
For the month of..............	Voucher No.................
Head of Service...............	of..............I II List of
Bill No.......................	payments for............19..

Names of copyists or Examiners	Number of stamp slips for which paid	Copyists at 1 anna 4 pies per stamp slip			Examiners at 4 pies per stamp slip			Total amount claimed		
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Copyists ..										
Examiners ..										
Grand Total ..										

DEDUCT.—Undisbursed remuneration refunded as detailed on the reverse
Recoveries ordered by Comptroller in letter or objection memo No.
dated...........

Other deductions (to be specified)...................

Total deductions ..

Net sum required for payment....................

Rupees (in words)............................

Station............
Date............

Contents received.

Signature and designation of Head of office.

Pay................
Examined and entered.

Treasury Accountant.

Date.

Treasury Officer.

Paid

Date.

Shroff

Received payment.
Signature of the payee.

Form 52—(*concld.*)

The following certificates, etc., must be signed in all cases. The Treasury Officer should refuse to encash a bill unless these certificates, etc., are signed.

1. Certified that all remuneration drawn on previous bills (with the exception of those detailed below whereof the total has been refunded by deduction from this bill) have been disbursed to the proper persons, and that their receipts have been taken in the Acquittance rolls filed in my office with receipt stamp, duly defaced, for every payment in excess of Rs. 20.

2. Certified that none of the copyists and examiners for whom remuneration is claimed in this bill is a salaried official under Government.

3. Certified that the stamp foils were actually counted and destroyed in my presence and I have satisfied myself that the amount charged in the bill corresponds exactly with the amounts payable on the foils destroyed.

Details of remuneration of absentees refunded.

Allotment of 19 Rs.	Names of absentees	Date and amount of the original bill	Reason for the non-disbursement	Amount		
Expenditure including this bill.				Rs.	a.	p.
Balance available. Rs.						
			Total ...			

Station............ Signature and designation of
Date............ Head of Office.

Major Head
Minor Head
Detailed Head—Remuneration to copyists and examiners.
Total amount of Bill, Rs.

Admitted Rs.
Objected to Rs.
Total amount of bill Rs.

Auditor Superintendent. Reviewing Officer.

INSTRUCTIONS.

(Tc be printed overleaf.)

1. Amounts required for payment of remuneration to copyists and examiners in Civil and Criminal Courts should be drawn from the Treasury under the signature of the Presiding Judge. The bill should contain full details of names of copyists and examiners, the number of slips copied, and examined by each, and the amounts claimed.

2. No copies shall be prepared or examined by any salaried official of the Court nor shall such official receive any remuneration therefrom. A certificate to this effect should be recorded on the bill.

NOTE.—In exceptional cases, where remuneration is claimed for salaried officials of the Court, with the sanction of the competent authority, the authority should be quoted on the bills.

Form 53 (**Old** 27.)

Appendix XII—Serial No. 43

Certificate to be attached to the Detailed Contingent bill of / bill of....(Firm or Contractor.)

the ....

—————— Office for the month of 19 , for Rs.........

relating to the...........

---

1. I certify that purchases of articles have been made in accordance with the rules laid down by Government for the purchase of Stores (*vide* also Appendix XII Mysore Civil Account Code, Vol. I).

2. I certify that the quantities noted in the bill are correct, the quality is good, the rates paid are in accordance with those accepted by the Stores Purchase Committee / the Head of the Department after calling for tenders, and that the articles charged for in the bill have been brought on the stock accounts on (date)——

3. I certify that suitable notes of payment have been recorded against the indents and invoices concerned.

4. I certify that all commission—wholesale, retail or special—obtainable in respect of the purchases included in this bill have been recovered and that the amount of such commission, in whatsoever manner received, has been credited to Government in cash—*vide* Treasury Receipt enclosed / by deduction from bill No. dated 19 .

or

No commission has been allowed by the Firm.

5. The tender system was not followed in purchasing items Nos. because..............................

Signature and designation
of Drawing Officer.

Station..................

Dated ....

Countersigned.

Station.................. *Signature and designation*
Dated .... *of Countersigning Officer.*

N.B.—Such of the certificates as are not necessary should be scored out and those retained should be initialled by the Head of the Office.

Form 54 (Old 67.)

APPENDIX XIII.

Statement showing compensation awarded by.................................... under section .... Regulation VII of 1894, to all the persons interested in the plot of land situated in the village of .... in estate............
No. .... on the Revenue Roll of the District of .... Taluk ....

NO. AND DATE OF STATEMENT.............................

DATE OF AWARD..........................

Name of work for which land has been acquired...

No. and date of declaration in the *Mysore Gazette, viz.*, No. ...., dated....... .... page........

1	2	3	4	5	6	7	8	9*		10	
Serial number	Names of persons to whom payment is due under the award	Area of land	Abatement of Land Revenue	A valuation of any buildings that may be taken upon the land	Total amount due to each person, including the amount shown in column 6, the amount awarded for the land, interest costs and any other amounts due to the payee in connection with the acquisition of the land	Distribution of the amount in column 6 taken from the subsidiary statement, Form 55	Remarks	Number and date of voucher.		Date on which possession of the land was handed over to the Departmental authorities for whom it is acquired	
								No.	Date	Date	Reference to the report stating the date
			Rs. a. p.	Rs. a. p.	Rs. a. p.						

* To be filled up in the Comptroller's office.

Note 1.—Each award statement should be confined to the lands to be taken under one declaration—*i.e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

Note 2.—Regarding column 7, see note to Form 55.

Note 3.—In special cases where other than cash compensation is given, the "Remarks" column will be sub-divided into the following nine columns showing details of such compensation—(1) Village, (2) Extent, (3) Assessment, (4) value of occupancy right in the fresh grant of land, (5) Tenure (Raiyatwari or Inam) (6) Jodi or quit-rent (if any), charged when grant is made on Inam Tenure, (7) Abatement of revenue, (8) Cash compensation, (9) Total of 4, 7 and 8.

Form 55 (**Old** 68.)

APPENDIX XIII.

Particulars regarding the acceptance by the persons concerned of amounts entered in Award Statement No. .... dated.......................................

Name of work for which land has been acquired...

No. and date of declaration in the *Mysore Gazette*, *viz.*, No. .... dated .... page ....

Serial No. in the Statement of award under Section II of the Regulation	Name of person to whom payment is made under the award	Particulars of amount entered in column 6 of the Award Statement			
		a	*b*	*c*	*d*
		Amount accepted without protest	Amount accepted under protest	Amount refused and the Court in which it is deposited	Amount undisbursed owing to non-attendance, and the treasury in which it is deposited
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

NOTE.—In noting these particulars in the Award Statement, it may be sufficient to enter the letter *a*, *b*, *c* or *d*, as the case may be, in column 7 of the Statement, when the whole amount of the award is shown in one of the four sub-columns *a*, *b*, *c* or *d*, in this Statement.

Form 56 (Old 69.)

APPENDIX XIII.

Statement showing the amount of compensation awarded by the Court of .... under section 26 of Regulation VII of 1894.

NO. AND DATE OF STATEMENT..............................

Name of work for which land has been acquired..

No. and date of declaration in the *Mysore Gazette*, *viz*., No........... dated .... page ....

Serial No. in the Statement of award under Section 11 of the Regulation	Names of persons to whom payment is due under the award	Amount originally awarded	Amount paid by Deputy Commissioner under the original award	Total amount awarded by the Court	Further payments due	Remarks	No. and date of Voucher
1	2	3	4	5	6	7	8
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		

Form 57 (**Old** 70.)

APPENDIX XIII.

Voucher for payment of award.

No. of Voucher..

Name of work for which the land has been acquired......
....

No. and date of declaration in *the Mysore Gazette, viz.,*
No..........dated..........................

Serial No..............in Award Statement No........
dated................

Name of payee..

I........................of..........................

Taluk................ ..District.....................

do hereby acknowledge to have received Rs..............
........on account of cost of land taken up by Government, as detailed on reverse.

Signature of payee.................

Locality.................

Paid in my presence in cash / by pass order to.......... resident of village.......... ..

Station.....................Taluk...................District................ the sum of Rupees.........annas.........pies.........only.

†Rs...... ......

Dated...... ....19 .

†In figures. *Signature and Designation.*

NOTE.—The receipt should be in English, but when the payee is unable to write in English, he may give a receipt in the vernacular.

No. of Voucher..

Name of work for which the land has been acquired..........
....

No. and date of declaration in *the Mysore Gazette, viz.,*
No..............dated........................

Serial No..........in Award Statement No................
dated..............

Name of payee..

I............................of..........................

Taluk..................District............................

do hereby acknowledge to have received Rs.................
on account of cost of land taken up by Government, as detailed on reverse.

Signature of payee....................

Locality.................

Paid in my presence in cash / by pass order to ....resident of village...................

Station..................Taluk..............District...............the sum of Rupees..... ..
annas.........pies..........only.

†Rs............

Dated...............19 .

†In figures. *Signature and Designation*

NOTE.—The receipt should be in English, but when the payee is unable to write in English, he may give a receipt in the vernacular,

(Reverse of Form 57.)

DETAILS OF LAND, ETC., AND THEIR VALUES.

Village..............Taluk.......... District............

Land............Acres.......... Guntas...... Sq. yards.

Value..........Rupees............ Annas...........Pies

DETAILS OF LAND, ETC., AND THEIR VALUES.

Village.......... Taluk.......... District.............

Land........Acres............. Guntas......... Sq. yards.

Value............ Rupees............ Annas........Pies

Form 58 (Old 71).

APPENDIX XIII.

Consolidated voucher for payment made during 19 , in accordance with Award Statement No. dated , on account of land acquired for in the District of Taluk , Village

1	2	3	4			5
Serial No. in Award Statement	Name of payee	Area of land	Amount paid			Signature of the payee and date of payment
			Rs.	a.	p.	
	Total ..	...				

Paid in my presence in cash / by pass order to the above persons the total sum of rupees*............annas .... pies............

Dated the 19 *In words *Signature of Officer.*

Form 59 (old 72.)

APPENDIX XIII.

Name of work for which land has been acquired............................

To the Judge of the Court at.......................

The sum of Rs.......................on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Regulation VII 1894.

Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each			Remarks
		Acres	Rs.	a.	p.	
	Total ...					

Paid by pass order No. ....dated............on the ....Treasury.

Land Acquisition Officer.

Dated..................19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

Name of work for which land has been acquired............................

To the Judge of the Court at.......................

The sum of Rs.......................on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Regulation VII of 1894.

Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each			Remarks
		Acres	Rs.	a.	p.	
	Total ...					

Paid by pass order No. ... .dated... ....on the.................Treasury.

Land Acquisition Officer.

Dated...............19 .

Received the above amount for credit to Civil Court Deposits.

Judge.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

Name of work for which land has been acquired......................

To the Judge of the Court at............. ....

The sum of Rs.......................on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Regulation VII of 1894.

Serial No. in Award Statement No.	Names of parties	Area of land	Amount payable to each			Remarks
		Acres	Rs.	a.	p.	
	Total ...					

Paid by pass order No. ....dated............on the.. ....Treasury.

Land Acquisition Officer.

Dated.......................19 .

Received the above amount for credit to Civil Courts Deposits.

NOTE.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

Form 60 (Old 73.)

APPENDIX XIII.

Name of work for which land has been acquired ....

To the Officer in charge of ....Treasury.

Please receive for transfer to credit of Revenue deposits the sum of Rs.................on account of compensation for land taken up for the above purpose, payable as detailed below.—

Serial No. in Award Statement No.	Names of persons to whom due	Area of land	Amount payable to each	Remarks
		Acres	Rs. a. p.	
	Total ...			

Land Acquisition Officer.

Dated..........................19 .

Received the above amount and credited to Revenue Deposits.

Treasury Officer,

NOTE.—1. This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.

2 The deposit should be in the name of the party to whom the amount is payable and not in the name of the Government Officer.

Name of work for which land has been acquired ....

To the Officer in charge of ....Treasury.

Please receive for transfer to credit of Revenue deposits the sum of Rs...................on account of compensation for land taken up for the above purpose, payable as detailed below.—

Serial No. in Award Statement No.	Names of persons to whom due	Area of land	Amount payable to each	Remarks
		Acres	Rs. a. p.	
	Total ...			

Land Acquisition Officer.

Dated.....................19 .

Received the above amount and credited to Revenue Deposits

Treasury Officer,

NOTE—1. This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.

2. The deposit should be in the name of the party to whom the amount is payable and not in the name of the Government Officer.

(Form 61 Old 31 A.)

APPENDIX XV—PARA 5.

Form of Agreement to be used by Local Bodies taking loans from Government.

This Indenture made the............day of.......... between the .... Municipal Council or District or Taluk Board (hereinafter called the corporation) of the one part, and the Government of His Highness the Maharaja of Mysore, (hereinafter called the Government) of the other part.

Whereas an application was made by the Corporation to the Government for the grant of a loan of Rs. ....for the purpose of.......................................

And whereas Government were pleased in their order No. ....dated .... to sanction a loan of Rs. ....to the Corporation, subject to the terms and condititions specified therein.

And whereas the Corporation have unconditionally accepted the said terms and conditions and have approached Government for the payment of the said sum of Rs......... sanctioned as above.

Now this identure witness the as follows.—

1. Government Order No. ....dated .... sanctioning the loan of Rs. .... shall be treated and read as part of this agreement.

2. In pursuance of the aforesaid order of Government and in consideration of the sum of Rs...................paid to the Corporation by Government (the receipt of which the Corporation hereby acknowledge) the Corporation hereby covenant with Government to pay the Government the sum of Rs....... with interest thereon at the rate of........per cent per annum computed from the date of these presents, by equal annual—half-yearly—quarterly instalments of Rupees........ of principal and interest combined of Rs......... each whereof the first instalment shall be paid on the ....day of...... and a like instalment shall be paid on every subsequent ...... day of ....every year until the said .... instalments shall have been paid on the said loan of Rs....... with interest thereon shall have been fully discharged.

3. It is hereby further agreed that every payment to be made under these presents shall be made at ....

(Any other special conditions may be put in here).

In witness whereof the common seal of the Corporation was hereto affixed the day and year first above written.

The Common seal of the abovenamed. . . . .

Municipal Council or District or Taluk Board . . . .
was hereunto affixed at a meeting of the said council and in pursuance of a Resolution for this purpose duly passed at such meeting in the presence of

President.

Vice-President.

Form 62 (New.)

APPENDIX XV—PARA 15.

Loans for the restoration of Minor Tanks.

Plus and minus memo of transactions in the..............District for the month of...........

Serial No.	Name of Taluk	Opening balance			Outlay during the month			Total including balance			Recoveries during the month						Closing balance of loan [difference between columns 5 and 6]			Remarks
											Towards principal			Towards interest if any						
1	2	3			4			5			6			7			8			9
		Rs.	p.	a.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
	Total ..																			

No..............dated...........

Forwarded with compliments to the Comptroller in Mysore, Bangalore.

Deputy Commissioner,
...........District.

NOTE OF POSTING OF CORRECTIONS.

	Serial number of correction
	Date of correction
	Appendix or Form affected
	Date of receipt
	Date of posting
	Initials of poster
	Serial number of correction
	Date of correction
	Appendix or Form affected
	Date of receipt
	Date of posting
	Initials of poster

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	
Date of correction	
Appendix or Form affected	
Date of receipt	
Date of posting	
Initials of poster	
Serial number of correction	
Date of correction	
Appendix or Form affected	
Date of receipt	
Date of posting	
Initials of poster	

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster

NOTE OF POSTING OF CORRECTIONS.

Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster	Serial number of correction	Date of correction	Appendix or Form affected	Date of receipt	Date of posting	Initials of poster

WD 1540—GPB—3,000—24-8-27